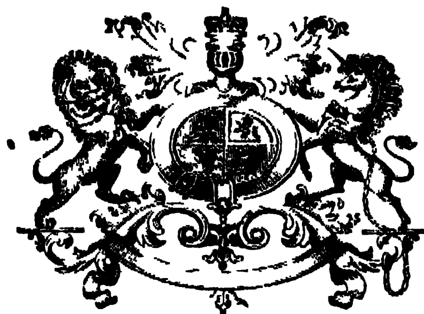
THE GAZE.
OF
INDIA — MAR.
1890




# The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 1 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation


## PART II

### Notifications by High Court Comptroller General &c

## GAZETTE OF INDIA

### NOTICE

*The 12th October, 1889*

From the 9th November next till further notice the complete *Gazette of India* will be published at Calcutta After the 2nd November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8 Hastings Street, Calcutta

*Revised rates from 1st January 1887*

| | Per annum | | |
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Complaints regarding non receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due

Attention is invited to the Circular Memo of the Government of India Home Department of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day s Gazette

Matter intended for publication in the Supplement should reach the Press not later than Thursday

E J DEAN

*Publisher Gazette of India*

## AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA

### NOTIFICATION

*Indore Residency the 21st February 1890*

**No 775**—ERRATA—In Central India Agency Notification, No 4733, dated the 30th October 1889—

for 17th October 1889, shown in list two columns,

read—'1st October, 1889

By Order

J L KAYE,

*Asst Agent to the Govr Gen for Central India*

## AGENT TO THE GOVERNOR GENERAL RAJPUTANA

### NOTIFICATIONS

*Abu, the 19th February 1890*

No 735 G—The following transfers have been made in the Establishments of the Civil Hospital Assistants in Rajputana —

| Class | Names | From | To | Date of transfer |
|---|---|---|---|---|
| 2nd | Luchmon Dass | Main Dispensary at Bikaneer | Native States Reserve List | 1st Dec 1889 |
| 2nd | Luchmon Das | Native States Reserve List | Raj Dispensary at Banswara | 3rd Jan 1890 |
| 2nd | Paloo Ram | Raj Dispensary at Banswara | Main Dispensary at Bikaneer | 3rd Jan 1890 |

No 736 G—The leave granted under this Office Notification No 8 G dated the 1st January 1890 was extended for five days to 3rd class Hospital Assistant Ali Murdan Khan who returned from leave on the 5th January 1890

By Order

K D ERSKINE *Lieut*

for *First Asst Agent to the Govr Genl Rajputana*

## RESIDENT IN MYSORE

### NOTIFICATION

*Bangalore the 21st February 1890*

No 587—10790—In supersession of so much of Notification No 84 dated the 30th May 1871 as relates to the Executive Engineer Presidency Division, which appointment has ceased to exist the Resident in Mysore directs under Section 4 of the Municipal Regulations for the Civil and Military Station of Bangalore that Mr J G O Shaughnessy C E shall be *ex officio* a Municipal Commissioner

By Order,

L S NEWMARCH

*Asst to the Resident*

## DIRECTOR-GENERAL OF RAILWAYS

### NOTIFICATION

*Calcutta, the 21st February, 1890*

No 7—Mr W J Chamberlain District Traffic Superintendent class II grade 2 of the Superior Revenue Establishment of State Railways is granted furlough for one year under Article 371 of the Civil Service Regulations with effect from the 15th March 1890 or such subsequent date as he may avail himself of it

L. CONWAY GORDON,

*Director-General*

*Report of a Deserter or Absentee without leave from the 2nd Battalion Manchester Regiment of Foot dated at Camp Ludhiana, this 20th day of February, 1890*

Number Rank and Name—No 1118 Private Thomas Kye
Age—23 years 6 months
Height—5 feet 4⅛ inches
Colour of—
Complexion sallow Hair brown Eyes grey
Date of Desertion or Absence—8th February 1890
Place of Desertion or Absence—Bandikui
Date of Enlistment—1st September 1885
At what Place Enlisted—Kingston-on Thames
Parish and County in which Born—Caroballon Croydon Surrey
Place of residence for last 12 months before enlistment—Unknown
Marks—Scar on right side of chin and above right nipple Scar on back Two marks of vaccination on left arm
Trade—Labourer
Regimental or plain clothes—Regimentals presumably khaki
REMARKS Supposed to have gone to Calcutta Deserted while on escort duty from Deolali
Under 5 years service

K W STUDDY *Lieut Colonel,*

*Comdg 2nd Battn Manchester Regt of Foot*

*Report of a Deserter or Absentee without leave from the 1st Battalion, The Buffs (East Kent Regiment) of Infantry, dated at Dum Dum, this 21st day of February 1890*

Number Rank and Name—No E K—1100 Drummer George Johnson
Age—20 years 4 months
Size—5 feet 6½ inches
Colour of—
Complexion fresh Hair brown Eyes brown
Date of Desertion or Absence—12th February 1890
Place of Desertion or Absence—Dum Dum
Date of Enlistment—5th October 1883
At what place Enlisted—London
Parish and County in which born—Parish not known London Middlesex
Place of residence for last 12 months before enlistment—London
Marks—Scar on chest
Trade Musician
Regimentals or plain clothes—Regimentals
REMARKS—Not on leave or furlough
Under 7 years service

E PARRY *Lt & Actg Adjt,*

for *Lieut Colonel*
*Comdg 1st Battn The Buffs (E Kent Regt) of Infy*

*Report of a Deserter or Absentee without leave from the 1st Battalion, The Buffs (East Kent Regiment) of Infantry, dated at Dum Dum this 21st day of February 1890*

Number Rank and Name—No E K—1224 Drummer John Strutt
Age—20 years 3 months
Size—5 feet 7¼ inches
Colour of—
Complexion fresh Hair fair; Eyes hazel
Date of Desertion or Absence—12th February 1890
Place of Desertion or Absence—Dum Dum
Date of Enlistment—17th March 1884
At what Place Enlisted—London
Parish and County in which Born—Brentwood Chelmsford Essex
Place of residence for last 12 months before enlistment—Not known
Marks—None
Trade—Errand boy
Regimentals or plain clothes—Regimentals
REMARKS—Not on leave or furlough
Under 6 years service

E PARRY, *Lt & Actg Adjt,*

for *Lieut-Colonel,*
*Comdg 1st Battn The Buffs (E Kent Regt) of Infy*

## ADMINISTRATOR GENERAL OF BENGAL

*Notices of deaths sent to the Administrator General of Bengal under Section 64 of Act II of 1874*

| Name of deceased | Place of death | Date of death | By whom and when death reported | REMARKS |
|---|---|---|---|---|
| W Cracroft | Ghazipur | 2nd January 1890 | District Judge of Ghaz pur on the 3 d Ja ary 1890 | Will left Assets not known Executor Colonel J W O Dowda N applicati n f r admin strat n |
| Lieutenant Colonel G M D Hill | Dehra Dun | 30th January 1890 | Sub-Judge of Deh a Dun on the 3rd February 1890 | Intestat Assets ab t R642 A cert ficate nder Sect n 3( of Act II of 1874 has been granted t C l nel Ralph O eley Dhura in D hra D n by the Adm n tra to G neral of Be gal |
| Harry Abbott | Agra | 2nd January 1890 | District Judge of Agra on the 6th F bruary 1890 | Int t te Assets about R350 W dow has applied to the Co rt of th D t ct Judg of Ag a for admin t at on C tations iss ed |
| J H Saunders Plate-layer | Nagpur | 6th August 1889 | Deputy Commiss oner of Nagp r on the 10th Feb ua y 189 | Intestate Assets ab ut R89-4 M the a d ste n England No application f r admin t ation |
| Reverend A Delalex Roman Catholic Chaplain | Jubbulpore | 10th J ly 889 | Dist ct Judge of J b bulpore o th 14th F b uary 1890 | Intestate Assets bo t R103 11 No applicat on for administration |
| J H Moo e | Champa District B la pur | 27th Aug st 1889 | D puty Commiss oner of B laspur on the 8th February 1890 | Intestate Assets of small value Father Mr J H Moor in I g land No application for admin's tration |

L P D BROUGHTON,
*Administrator General of Bengal*

ADMINISTRATOR GENERAL S OFFICE
1 COUNCIL HOUSE STREET
CALCUTTA
*The 25th February 1890*

## Statement of the Affairs of the Bank of Bengal for the week ending 25th February 1890

| LIABILITIES | | R a p |
|---|---|---|
| Capital paid up | | 2 00 00 000 0 0 |
| Reserve Fund | | 58 00 000 0 0 |
| Public Deposits at Head Office | R 89 15,445 5 8 | 1 86 05 216 0 9 |
| Public Deposits at Branches | 96 89 770 11 1 | |
| Other Deposits at Head Office and Branches | | 2 81 70 371 0 8 |
| Bank Post Bills &c | | 6 58 668 15 9 |
| Sundries | | 7 12 865 5 6 |
| RUPEES | | 7 39 47 121 6 8 |

| ASSETS | | R a p |
|---|---|---|
| Government Securities | | 16 43 935 0 0 |
| Other authorised Investments | | 73 00 326 0 0 |
| Loans on Government and other authorised Securities | | 1 89 00 188 7 10 |
| Accounts of Credit on Government and other authorised Securities | | 1 08 75 645 0 3 |
| Bills discounted and purchased | | 1 88 11 911 7 9 |
| Balances with other Banks | | 8 92 036 8 11 |
| Bullion | | 6 942 12 3 |
| Dead Stock | | 12 29 253 15 0 |
| Stamps | | 13 987 11 0 |
| Sundries | | 3 06 060 14 5 |
| | | 5 99,80 287 13 5 |
| Cash and Currency Notes at Head Office | R 52 30,023 6 8 | 1 39,66 833 9 3 |
| Cash and Currency Notes at Branches | 87 36 810 2 7 | |
| RUPEES | | 7 39 47 121 6 8 |

By Order of the Directors

BANK OF BENGAL
*Calcutta the 27th February 1890*

F T LEWIS
*Offg Chief Accountant*

W D CRUICKSHANK
*Secretary & Treasurer*

Rate for Demand Loans 11 per cent
Percentage 29

II A 2

**Statement of Silver Balance in the Calcutta Mint for the week ending 26th February, 1890**

| | R | R |
|---|---|---|
| Value of silver held in the Mint on account of the Currency Department on the evening of the 19th February 1890 | 16 12 851 | |
| Value of Government silver in the Mint on the same date | 5 10 910 | 21 23 761 |
| ADD— | | |
| Silver received by the Mint during the week on account of the Currency Department | | |
| Ditto ditto Government | 1,47 ,10 | 1 47 710 |
| | | 22 71,471 |
| DEDUCT— | | |
| New coin paid to Reserve Treasury during the week | 2 64 000 | |
| Petty items issued for miscellaneous purposes | | 2 64 000 |
| Balance on the evening of the 26th February 1890 | | 20 07,471 |
| The Balance comprises— | | |
| Silver held on account of the Currency Department | 15 99 684 | |
| Ditto ditto Government | 4 07 787 | 20 07 471 |
| here is in addition awaiting assay— | | |
| Bullion held belonging to Private Individuals | 69 557 | |
| Ditto ditto Government | | 69 557 |

A W BAIRD Lieut Colonel R E
*Master of the Mint*

CALCUTTA MINT
*The 27th February 1890*

## TREASURE TROVE

### NOTICE

It is hereby notified under Section 5 of the Indian Treasure Trove Act VI of 1878 that on or about the 20th October 1889 the articles noted below were found by Chennamseth Venkanna in the village of Gollagudem in the Bhadrachallam Taluk, Godavari District hidden under ground in field No 13 (Malik Lktear) of Gollagudem village while he was ploughing the land for cultivating cholum —

| Article | Value R | a | p |
|---|---|---|---|
| A big idol of Lakshmi made of a mixture of copper brass &c | 10 | 0 | 0 |
| Vishnu | 15 | 0 | 0 |
| Narasimhaswami | 20 | 0 | 0 |
| One small copper idol | 2 | 0 | 0 |
| One broken bell / One small copper plate / One small copper cup / Seven brass pieces of broken articles | 0 | 8 | 0 |
| TOTAL | 47 | 8 | 0 |

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector and Government Agent of Godavari District, at his office on the 4th August 1890 in view to the matter being enquired into and determined according to law

W A HAPPELL,
*Collector and Government Agent of Godavari*

COCANADA
*The 13th February 1890*

### NOTICE

It is hereby notified under Section 5 of the Indian Treasure Trove Act (VI of 1878) that on or about the 20th April 1889 the undermentioned articles valued in the aggregate at R100, were found by Parai Suppan son of Kasamadan and Parai Karuppan, son of Suppan buried in a wet field No 140 C belonging to one Kuppusami Aiyar, of Bramadesam village in Ambasamudrum Taluq Tinnevelly District, in the Presidency of Madras —

| Description of Article | Approximate value R a p |
|---|---|
| Four copper idols | 100 0 0 |

All persons claiming the said treasure or any part thereof are hereby required to appear personally or by duly authorized agents before the Collector of Tinnevelly at his office at Tinnevelly, on the 16th day of June 1890 in order to the matter being enquired into and determined in accordance with the provisions of the Act

C MURUGESAM
*for Collector of Tinnevelly*

## SURVEY OF INDIA DEPARTMENT PUBLICATIONS FOR SALE

Metric Weights and Measures and other Tables price R1 8 obtainable at the Surveyor General s Office No 13 Wood Street Calcutta

Descriptive Catalogue of Instruments available at the Mathematical Instrument Office No 13 Wood Street Calcutta price R2

Tide Tables for the Indian Ports for the year 1890 (also January 1891)—

Part I Western Ports *viz* —Aden Kurrachee Okha Point and Beyt Harbour (mouth of Gulf of Cutch) Kathiwadar Bhavnagar Bombay Mormugao (Goa) Karwar Beypore Cochin Tuticorin Galle and Colombo (Ceylon) and Paumben Pass (Island of Rameswaram) Price R 2

Part II Eastern and Burma Ports *viz* —Negapatam Madras Cocanada Vizagapatam False Point Dublat (Saugor Island) Diamond Harbour Kidderpore (Calcutta) Chittagong Akyab Elephant Point Rangoon Amherst Moulmein and Port Blair Price R 2

| | |
|---|---|
| Aden pamphlet | Price As 8 |
| Kurrachee pamphlet | 8 |
| Ditto Sheet | 8 |
| Okha Kathiwadar and Bhavnagar pamphlet | R 1 |
| Bombay pamphlet | As. 8 |
| Ditto Sheet | 8 |
| Mormugao and Karwar pamphlet | 12 |
| Tuticorin Galle Colombo and Paumben Pass pamphlet | R 1 |
| Madras pamphlet | As 8 |
| Ditto Sheet | 8 |
| Hooghly River Sheet | R 1 |
| Chittagong pamphlet | As 8 |
| Rangoon River pamphlet | 12 |
| Ditto Sheet | " 12 |
| Moulmein River pamphlet | 12 |
| Port Blair pamphlet | 8 |

These can be purchased either directly from the Office of the Tidal and Levelling Party Survey of India Poona or from the following Agents —

Messrs Thacker Spink and Company, Calcutta Messrs Thacker and Company Bombay the Manager, *Times of India* Bombay the Port Officers at Moulmein Chittagong False Point, Cocanada, Madras Negapatam, Paumben Tuticorin, Colombo Galle Cochin, Calicut, Mangalore and Aden the Vice Chairman Port Commissioners Rangoon and the Chairman, Port Trust Kurrachee

M W ROGERS *Lieut Col, R E*,
*Assistant Surveyor General*
*In charge Surveyor General's Office*

## POST OFFICE

### NOTIFICATIONS

*Calcutta, the 20th February 1890*

**No 10691**—Mr S Gutmann has been appointed to be Postmaster of Quetta

A U FANSHAWE,
*Dir Genl of the Post Office of India*

*Unclaimed Letters held in the Calcutta General Post Office on 25th February 1890*

Alderson & Co
Barook & Co
Chuffoux B
Cockell N A L Q
Cristal Tea Co
Glas er H
Golmer E
Gu ter McInnes & Co
Pirrie J S
Presgrave Richa d Duncan
Richards Mrs
Row E F
Whittingham Mrs

*Letters marked Ca e of t t Office*

Allen C H
Babona E Hugh
Baggs Mrs
Bai Do ald M
Baldwin W H
Baragerey L
Barke F W
Barnafcom F
Barnes W
Baxter Mrs
Behtak R I
Berkeley C M
Bery Adolph
B inckman Captain
Brown W
B uce R C
Ca be y Lady
Chatterton J
Close H n y
Coope W
Cou ag R
( mp Mrs F
D Palma U bans
Dicks n Mrs L
Douglas G P H
Drakefo d A
Duclerc G I
D nl V sc nt
Dymond G F
Elliott K
Ellm re J hn S
Fergusson I H & Co
Fisk F M
Flaherty O H
Forshaw H
Fraiser H C
Fraiser Miss F
Francis A M
Galbraith Mr
Gantzman Charles
Gifford H J
Glover W E
Godwin Geo ge
Gr en W W
C ove Henry
Ham lton C J
Hamlt n J R
Handcock J C
H rdy Mrs M
Hawk worth Mrs
Hewett F J
Higg s C C
H us M s M I
H imphr es Mrs H
Hu te H C
Ja k o T
J nkins Mi s M R
Johan e sen O C
K rd F
Keogh Mrs M E
La h R
La b E G
La ge J O
I dema L K
I nton C L
I iv sey Thomas
I g W
Macdon ld E B D
Mackenzie J
MacMaste D nald
Major A
M n al A M
Mathewson F
Matthews J R
Ma well Sir J S
May J J
McAdoo Mr
McNa r M ss
McSmith D
Me x s Mrs C
Menzies C
M fs d George
Mole P C
Morgan M s R.
Morshead L.
Murphy John
Newby C R A
O Mealy Capt D Oyly
Payne E H
P nn Mrs
Platts Mrs S K
Potokie Count J
P ell F
P enter Miss
Remmington Captain F A
Rennard J R
R nnrick F B M
Robart P
R binson G
Rodnor W H
Rosenstern Otto
Roskell R chard
R bie I hil C
San T
S arle F W
She mon John
Shrewsbu y Miss
Shworth T K
S sam Rev W B
Soler M
Stebbing Capta n A E
Stretto W G
Taylor C
Thompson D
Thompson G
Thomson Captain W A
Tullock Herbert
Urs te Johan
Walter Amherst
Walter F
Weatherels Harry
Webster Mrs
Whittenberry A P

*Registered Letter*

Angri Sig Natale
Chiod t i, A
Edwards C
Guiseppe Celestini
Leonard C B
M cLe d D J
MacMaster Donald.
Marsland W
Mifsud George

**Unclaimed Letters held in the Barrackpore Post Office on the 24th February 1890*

Baker E
Barns A
Bart G K
Blackwell Sergt W
Chadburn Mrs J F
Ferguson H F
Harding H R
Harvey Sergt
Haswell G
Johnstun J
Kindersley C E
Lindsay W C
McMinn J
Mertan C W
Palore L
Stevens Mrs. C
Thompson Jas

E HUTTON
*Presidency Postmaster Calcutta*

*The 1st March 1890*

### SEA AND FOREIGN MAILS

| Mails | Date of closing at Calcutta | Route by which despatched |
|---|---|---|
| | 1890 | |
| Egypt F op A ca Cat Colo es tl o gl U te I K g d m | 4th Ma | P P & O Str f m Bombay |
| D tto (Bo k P t a I Iatt Pa ket ) | 3rd | D tto |
| Ceylon St a ts Settlements Ne the lands Ind a Lab an Ban k k (Sia n) Pl I ppi I lands Ch na and Japan | 10th | D tto |
| Aust al a N w Zealand a d Tasman a | 10th | D tto |
| Madras and Colombo | 5th | Pe P & O St *Chusa t* |
| Straits, China and Japan | 8th | P Steamer *J pan* |
| R ngoon a d M lme n | 4th | Pe Steamer *R jpootana* |
| Ditto ditto | 7th | I r Steamer *I urnea* |
| Akyab Ky ukpyu Sandoway a d R go n | 5th | P Steamer *M d a* |
| Port Blair | 4th | I d Ra g oo |
| Natal and Mauritius | 6th | I r Steamer *H arora* |

*N B*—The lett box for Inland a ticles ( nclud g a t cles for Burma and Port Bla r and I r Ceyl n by lan I te) will be cleared for the last time for articles witho t the late f e at 7 P M pr cisely atte wh ch ho Inland lett rs an l p p s f lly pr paid and bea ng an t a postage sta ng ot half anna w ll be r c ed u to 7 3 P M

O the day f despatch of the Mail fo F p th l tt b x for Fore gn articl s will be cleared for the last t m f art cles without the late fee at 8 3 P M d I e l e d pap ll b d p t o P M On othe days the l tte box f F gn a t l s w ll be clea ed fo th la t t me f a t l w tl ut th lat fee at 7 P M and Fo e g lett rs and pape s f lly pr pa d bearing an t a n o 4 annas w ll be c d p to 7 3 P M f r d spatch by any Foreign Mails d patched the same n ght

F HUTTON
*Pres iency P t master Calcutta*

## METEOROLOGICAL PUBLICATIONS FOR SALE

At the Meteorological Office No 5 Russell Street also at Messrs Thacker Spink & Co at the prices specified below —

**Report on the Meteorology of India in 1875** 4to 89 pages text 297 pages tables 3 charts R8
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**The Indian Meteorologist s Vade Mecum** Part II [Th e Mete ology of India] R

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**Barometer** Wind and Current Charts of the Bay of Beng l and adjacent sea north of the eq ato R

**Charts of the Bay of Bengal and adjacent sea north of the equator** sl owi g the specific gra i y temperatur and t f tl sea s rface R 8

**Barometer** Wind and Cu re t Ch rts of the Arabian Sea and the adjacent port n of the No th Indian Ocean R5

JOHN ELIOT
*Offg Meteorological Repo ter to th Government of India*

## THE INDIAN LAW REPORTS

PUBLISHED UNDER AUTHORITY

The Indian Law Repo ts p bl hed d r tl a thority of tl Go ernor General in Co nc l appea i mo tl ly pa ts pul lish d as soon as poss ble afte tl t t of a h m nth at Ca cutta Mad as Bo bay a d All habad and c n se fo ser s—one fo th Calc tta H gh C t a se n l r the Mad as High C urt a th d f tl e B bay High Co t and a fo rth for tl e Allahabad H gh Co rt l as heard by th Privy Co nc l on appeal f om ach H gh Co rt a e rep rted n the er es fo that H gh C t Case h a d by the P ivy Counc l on appeal fro n P es I d a t ub ject to any High Court a e repo t d tl e Calc tta Se es

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HARRISS & SIMMONS,
*Attorneys for th Executor*

CALCUTTA
*The 24th February 1890*

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KEDARNATH MAJUMDAR,
*Cooch Behar*
*Proprietor*

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| Ditto | 206942 | May 1 1865 | 1 000 | May 1, 1889 |
| | | TOTAL | 5 00 | |

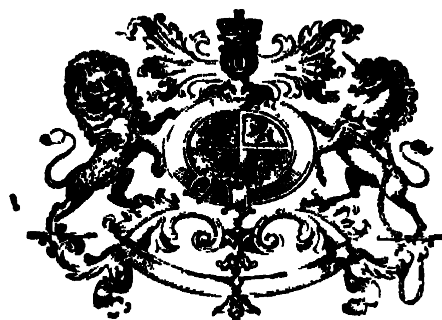
RAMCHANDRA NARAYAN
*Care of Doorgaram Jugjivan Vakeel*
*Opposite Mamis Pol*
*Raopura Baroda*

BARODA
*The 7th February 1890*

#### Lost

The lower halves of the Government Promissory Notes Nos 236782 and 2,6783, of the 4 per cent loan of 1865, for R500 each originally standing in the name of the Bank of Bengal, and last endorsed to General Dumber Shum Shere Jung Bahadur Rana the proprietor by whom they were never endorsed to any other person having been lost notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office Bank of Bengal Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor The public are cautioned against purchasing or otherwise dealing with the above mentioned securities

RAKHAL CHUNDER CHATTERJEE,
*Secretary to the Representative of the Govt of Nepal*



# The Gazette of India.

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# PART IV

## Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA.

## LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th February 1890 and is hereby promulgated for general information —

### ACT No V OF 1890

*An Act to amend the Indian Forest Act, 1878, and the Burma Forest Act 1881*

WHEREAS it is expedient to amend the Indian Forest Act 1878 and the Burma Forest Act 1881 It is hereby enacted as follows —

Title and commencement

1 (*1*) This Act may be called the Forest Act 1890 and

(*2*) It shall come into force at once

*Indian Forest Act 1878*

Amendment of section 2 Act VII 1878

2 (*1*) For the definition of 'Tree' in section 2 of the Indian Forest Act 1878, the following shall be substituted namely —

"'Tree includes palms, bamboos, stumps, brushwood and canes

(*2*) For the definition of 'Timber in the same section the following shall be substituted, namely —

'Timber includes trees when they have fallen or have been felled and all wood whether cut up or fashioned or hollowed out for any purpose or not '

(*3*) For the definition of "Forest produce ' in the same section the following shall be substituted namely —

"'Forest produce' includes—

(*a*) the following whether found in or brought from, a forest or not, that is to say —

timber, charcoal, caoutchouc, catechu, wood oil, resin, natural varnish, bark, lac mahua flowers and myrabolams and

(*b*) the following when found in, or brought from a forest, that is to say —

(*i*) trees and leaves flowers and fruits and all other parts or produce not hereinbefore mentioned of trees

(*ii*) plants not being trees (including grass creepers reeds and moss), and all parts or produce of such plants

(*iii*) wild animals and skins, tusks, horns bones silk, cocoons honey and wax and all other parts or produce of animals and

(*iv*) peat surface soil rock, and minerals (including limestone, laterite mineral oils and all products of mines or quarries) '

Amendment of section 4 Act VII 1878

3 For clause (*b*) of section 4 of the said Act the following shall be substituted namely —

"(*b*) specifying as nearly as possible the situation and limits of such land and

Addition to section 5 Act VII 1878

4 To section 5 of the said Act the words except in accordance with rules prescribed by the Local Government' shall be added

Amendment of section 6 Act VII 1878

5. For clause (*a*) of section 6 of the said Act the following shall be substituted namely —

"(*a*) specifying as nearly as possible the situation and limits of the proposed forest

Addition of new section after section 9 Act VII 1878.

6 After section 9 of the said Act the following shall be inserted, namely —

Treatment of claims relating to practice of shifting cultivation.

"9A (*1*) In the case of a claim relating to the practice of shifting cultivation, the Forest Settlement officer shall record a

statement setting forth the particulars of the claim and of any local rule or order under which the practice is allowed or regulated and submit the statement to the Local Government together with his opinion as to whether the practice should be permitted or prohibited wholly or in part

(2) On receipt of the statement and opinion the Local Government may make an order permitting or prohibiting the practice wholly or in part

(3) If such practice is permitted wholly or in part, the Forest Settlement officer may arrange for its exercise—

(a) by altering the limits of the land under settlement so as to exclude land of sufficient extent of a suitable kind and in a locality reasonably convenient for the purposes of the claimants or

(b) by causing certain portions of the land under settlement to be separately demarcated, and giving permission to the claimants to practise shifting cultivation therein under such conditions as he may prescribe

All arrangements made under this sub section shall be subject to the previous sanction of the Local Government

(4) The practice of shifting cultivation shall in all cases be deemed a privilege subject to control restriction and abolition by the Local Government

Amendment of section 25 Act VII 1878

7 For clause (b) of section 25 of the said Act the following shall be substituted namely —

' (b) sets fire to a reserved forest, or in contravention of any rules made by the Local Government kindles any fire or leaves any fire burning in such manner as to endanger such a forest

Amendment of chapters VII and VIII Act VII 1878

8 (1) In the heading of Chapter VII of the said Act for the words OF THE DUTY ON TIMBER the words OF THE DUTY ON TIMBER AND OTHER FOREST PRODUCE shall be substituted

(2) In section 39 of the said Act after the word ' timber in both places where the word occurs, the words ' or other forest produce shall be inserted

(3) In clause (a) of section 41 of the said Act, for the words 'and other the word 'or other shall be substituted

Addition to section 41 Act VII 1878

(4) To section 41 of the said Act the following shall be added namely —

The Local Government may direct that any rule made under this section shall not apply to any specified class of timber or other forest produce or to any specified local area'

Amendment of section 47 Act VII 1878

9 In section 47 of the said Act the words within three months shall be substituted for the words "within two months

Addition to section 48, Act VII 1878

10 To section 48 of the said Act after the word encumbrances the words 'not created by him" shall be added

Amendment of section 56 Act VII 1878

11 In section 56 of the said Act for the words 'whom he deems to be entitled to the same the words whom the Magistrate deems to be entitled to the same shall be substituted

Amendment of section 63 Act VII 1878

12 In section 63 of the said Act after the words before the Magistrate having jurisdiction in the case the words "or to the officer in charge of the nearest police station shall be added

Amendment of section 67 Act VII 1878.

13 (1) For section 67 of the said Act the following shall be substituted, namely —

Power to compound offences

"67 (1) The Local Government may, from time to time by notification in the official Gazette, empower a Forest officer by name or as holding an office —

(a) to accept from any person against whom a reasonable suspicion exists that he has committed any forest offence other than an offence specified in section 61 or section 62 a sum of money by way of compensation for the offence which such person is suspected to have committed and

(b) when any property has been seized as liable to confiscation to release the same on payment of the value thereof as estimated by such officer

(2) On the payment of such sum of money or such value or both as the case may be to such officer the suspected person if in custody shall be discharged, the property if any seized shall be released and no further proceedings shall be taken against such person or property

(3) A Forest officer shall not be empowered under this section unless he is a Forest officer of a rank not inferior to that of a ranger and is in receipt of a monthly salary amounting to at least one hundred rupees and the sum of money accepted as compensation under sub section (1) clause (a), shall in no case exceed the sum of fifty rupees

Addition of new section after section 83 Act VII 1878

14. After section 83 of the said Act the following shall be added, namely —

Recovery of penalties due under bond

' 84 When any person in compliance with any rule under this Act, binds himself by any instrument to perform any duty or act or covenants by any instrument that he, or that he and his servants and agents, will abstain from any act the whole sum mentioned in such instrument as the amount to be paid in case of a breach of the conditions thereof may notwithstanding anything in section 74 of the Indian Contract Act 1872 be recovered from him in case of such breach as if it were an arrear of land revenue

IX of 1872.

*Burma Forest Act 1881*

Amendment of section 3, Act XIX 1881

15. (1) For the definition of ' tree in section 3 of the Burma Forest Act, 1881, the following shall be substituted, namely —

XIX of 1881.

" tree includes palms, bamboos, stumps, brushwood and canes '

(2) For the definition of forest produce in the same section the following shall be substituted namely —

forest produce includes—

(a) the following whether found in, or brought from a forest or not, that is to say —

timber charcoal caoutchouc catechu wood oil resin, natural varnish, bark, lac mahua flowers and myrabolams and

(b) the following when found in, or brought from a forest that is to say —

(i) trees and leaves flowers and fruits and all other parts or produce not hereinbefore mentioned of trees,

(ii) plants not being trees (including grass creepers reeds and moss), and all parts or produce of such plants

(iii) wild animals and kins tusk, horns bones silk, cocoons honey and wax and all other parts or produce of animals and

(iv) peat surface soil rock and minerals (including limestone laterite mineral oils and all products of mines or quarries)

16 For clause (b) of section 26 of the said Act the following shall be substituted namely —

Amendment of section 26 Act XIX 1881

(b) sets fire to a reserved forest or in contravention of any rules made by the Chief Commissioner kindles any fire or leaves any fire burning in such manner as to endanger such a forest,

17 (1) In the heading of Chapter V of the said Act, for the words OF THE DUTY ON TIMBER the words 'OF THE DUTY ON TIMBER AND OTHER FOREST PRODUCE and in the heading of Chapter VI of the said Act for the words OF THE CONTROL OF TIMBER IN TRANSIT the words OF THE CONTROL OF TIMBER AND OTHER FOREST PRODUCE IN TRANSIT shall be substituted

Amendment of Chapters V and VI Act XIX 1881

(2) In sections 39 41 and 42 after the word timber wherever it occurs, the words or other forest produce' shall be inserted

(3) Throughout section 43 after the word timber except in the first paragraph, where the word first occurs and in clauses (c) (i) (l) and (m), the words or other forest produce shall be inserted

(4) To section 43 of the said Act the following shall be added namely —

The Chief Commissioner may direct that any rule made under this section shall not apply to any specified class of timber or other forest produce or to any specified local area

18 In section 48 of the said Act the words within three months shall be substituted for the words within two months

Amendment of section 48 Act XIX 1881

19 In section 63 of the said Act after the words before the Magistrate having jurisdiction in the case the words or to the officer in charge of the nearest police station shall be added

Amendment of section 63 Act XIX 1881

20 For section 66 of the said Act the following shall be substituted namely —

Amendment of section 66 Act XIX 1881

66 (1) The Chief Commissioner may from time to time by notification in the official Gazette, empower a Forest officer by name or as holding an office,—

Power to compound offences

(a) to accept from any person against whom a reasonable suspicion exists that he has committed any forest offence other than an offence specified in section 61 or section 62 a sum of money by way of compensation for the offence which such person is suspected to have committed, and

(b) when any property has been seized as liable to confiscation to release the same on payment of the value thereof as estimated by such officer

(2) On the payment of such sum of money or such value or both as the case may be to such officer, the suspected person if in custody shall be discharged the property if any seized shall be released and no further proceedings shall be taken against such person or property

(3) A Forest officer shall not be empowered under this section unless he is a Forest officer of a rank not inferior to that of a ranger and is in receipt of a monthly salary amounting to at least one hundred rupees and the sum of money accepted as compensation under sub section (1), clause (a) shall in no case exceed the sum of fifty rupees

21 Clause (k) of section 70 of the said Act is hereby repealed

Repeal of section 70 (k) Act XIX 1881

22 After section 80 of the said Act the following section shall be added, namely —

Addition of new section after section 80 Act XIX 1881

81 When any person in compliance with any rule under this Act binds himself by any instrument to perform any duty or act, or covenants by any instrument that he or that he and his servants and agents, will abstain from any act the whole sum mentioned in such instrument as the amount to be paid in case of a breach of the conditions thereof may notwithstanding anything in section 74 of the Indian Contract Act, 1872 be recovered from him in case of such breach as if it were an arrear of land revenue '

Recovery of penalties due under bond

IX of 1872

S HARVEY JAMES

*Secretary to the Government of India*



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## PART V

**Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22**

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 28th February 1890 —

### No 5 of 1890

*A Bill to amend the Excise Act 1881, and the Bengal Excise Act 1878*

II of 1881. VII of 1878.

WHEREAS it is expedient to amend the Excise Act, 1881 and the Bengal Excise Act, 1878, It is hereby enacted as follows —

Title and commencement.

1 (1) This Act may be called the Excise (Malt Liquors) Act, 1890 and

(2) It shall come into force at once

*Excise Act, 1881*

I of 1881

Insertion of new section after section 7 Act XXII 1881

2 After section 7 of the Excise Act, 1881, the following shall be inserted, namely —

Duty on fermented liquor

"7A No fermented liquor shall be removed from a brewery licensed under section 5 until—

(a) duty has been paid thereon at the rate for the time being leviable under the Indian Tariff Act 1882, on like liquor imported by sea into any part of British India except Aden and Perim or at such lower rate as the Local Government having regard to the circumstances of the brewery or of the local area in which the brewery is situate, may from time to time prescribe, or

(b) a bond for such duty has been executed

Substitution of new section for section 8, Act XXII 1881

3 For section 8 of the said Act the following shall be substituted, namely —

Power to make rules as to distilleries and breweries licensed under section 5

"8 The Chief Revenue authority may from time to time make rules as to—

(a) the granting of licenses for distilleries, stills and breweries under section 5

(b) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work

(c) the size and description of the stills in such distillery

(d) the storing and passing out of the spirit made in such distillery, or of the fermented liquor made in such brewery and the contents of the passes

(e) the inspection and examination of such distillery or brewery and the ware houses connected therewith, and of the spirit or fermented liquor made and stored therein

(f) the furnishing of statements of the spirit and the stills, coppers casks and other utensils in such distillery, or of the fermented liquor and the mashtuns, underbacks, wort receivers, coppers, heating tanks coolers and collecting fermenting and other vessels in such brewery"

Addition to section 23 (2) Act XXII 1881

4 To sub-section (2) of section 23 of the said Act as amended by Act II of 1887, the following shall be added, namely —

"or such lower duty as the Local Government, having regard to the rate or rates of duty for the time being leviable under clause (a) of section 7A, may from time to time prescribe"

5. In clause (*b*) of section 36 of the said Act the words figure and letter or section 7A" shall be inserted after the word and figure section 7 and the words or any fermented liquor from a brewery after the word ' distillery

Amendment of clause (*b*) of section 36 Act XXII 1881

*Bengal Excise Act 1878*

6 In section 18 of the Bengal Excise Act 1878 as amended by the Act of the Governor General in Council No IX of 1885 the words ' or fermented shall be inserted after the word spirituous wherever that word occurs, and the words " or brewery " after the word 'distillery

Ben VII of 1878

Amendment of section 18 Bengal Act VII 1878

7 In section 19 of the said Act as amended by the Act of the Lieutenant Governor of Bengal in Council No IV of 1881, the words ' or fermented shall be inserted after the word spirituous in both the places where that word occurs

Amendment of section 19 Bengal Act VII 1878.

8 Nothing in either of the two last foregoing sections shall affect any Act passed by the Lieutenant Governor of Bengal in Council after the commencement of this Act

Effect of two last foregoing sections on legislative authority of Bengal Council

[Act VIII 1883 s 196 & Act IX 1885, s 3]

## STATEMENT OF OBJECTS AND REASONS

HITHERTO, except in the Madras Presidency no excise duty per gallon has been levied on beer manufactured in British India The manufacture of beer in India in large quantities and according to what may be called European methods is of recent origin and consequently the existing excise law in many provinces makes no provision for the levy of such duty The quantity manufactured for sale to the public has not hitherto been large enough to render it expedient to resort to legislation to impose an excise duty But the industry is a growing one and it is considered that the time has now come when an excise duty should be generally imposed

The Bombay and Madras Excise Acts give power for the levy of such a duty The present Bill gives similar powers for the areas to which the Bengal Act No VII (B C) of 1878 and the Northern India Excise Act No XXII of 1881 extend The rate of duty imposed by the Bill is that leviable under the Tariff Act, power being reserved to reduce the rate to any lower amount

*The 26th February, 1890* D BARBOUR

S HARVEY JAMES
*Secretary to the Government of India*



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## PART VI

### Debates of the Legislative Council of His Excellency the Governor General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT CAP 67

The Council met at Government House on Friday, the 21st February, 1890

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G, G M S I, G M I E, *presiding*
His Honour the Lieutenant Governor of Bengal, K C S I, C I E
His Excellency the Commander in Chief, Bart, V C, G C B, G C I E, R A
The Hon'ble Lieutenant General Sir G T Chesney, K C B, C S I, C I E, R E
The Hon'ble A R Scoble, Q C C S I
The Hon'ble Sir C A Elliott, K C S I
The Hon'ble P P Hutchins, C S I
The Hon'ble Sir D M Barbour, K C S I
The Hon'ble Syud Ameer Hossein, C I E
The Hon'ble Rájá Durga Charn Laha, C I E
The Hon'ble G H P Evans
The Hon'ble Maung Ôn, C I E, A T M
The Hon'ble Muhammad Ali Khan
The Hon'ble R J Crosthwaite
The Hon'ble Sir A Wilson, Kt
The Hon'ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C I E

### CHARITABLE ENDOWMENTS BILL

The Hon'ble MR SCOBLE presented the Report of the Select Committee on the Bill to provide for the Vesting and Administration of Property held in trust for charitable purposes

## ACTS VI AND VII OF 1884 AMENDMENT BILL

The Hon'ble SIR DAVID BARBOUR moved that the Report of the Select Committee on the Bill to amend Acts VI and VII of 1884 (*Inland Steam-vessels and Indian Steam ships*) be taken into consideration He said —

"When presenting the report of the Select Committee I explained briefly the alterations which had been made in the Bill, and I stated that those alterations were not of any great importance I therefore need not take up the time of the Council by going through them again But there is a proposal of some importance which, although mentioned in the report, was excluded from the Bill by the Select Committee, I refer to the proposal by the Lieutenant Governor of Bengal to have three classes of certificates of competency, instead of two, for the management of inland steam vessels The original proposal was made by the Lieutenant Governor of Bengal in May last, and as it did not appear at that time that the parties interested generally had been consulted, and as there was some *primâ facie* objection to the proposal, it was returned to the Government of Bengal The Government of Bengal took steps to consult some of the persons chiefly interested in the matter, with the result that the original proposal was dropped and another proposal substituted Unfortunately the latter proposal did not come before the Select Committee until about the 10th or 11th of the present month, and there were then two courses open to the Committee—either to report the Bill as it stood leaving this proposal of the Bengal Government to be dealt with hereafter if necessary, or to postpone their report and to consult Local Governments, especially the Government of Burma, and persons interested in the inland trade of Burma The Select Committee thought that to postpone the consideration of the Bill might risk its passing this session, they thought it better to make a report at once, and to leave the important questions raised by the Government of Bengal to be dealt with subsequently if it should be found necessary to legislate with regard to it The result is that the provisions which the Lieutenant Governor was anxious to see introduced into the law are not contained in the present Bill, and I am afraid that it is impossible, and unfair to the parties interested, to put in any provisions at this moment to meet his wishes However, I may say that the papers connected with those proposals shall, without any unnecessary delay, be circulated to the persons interested and to Local Governments, and when the Government of India has got full information on the subject it will decide whether or not it is expedient to undertake further legislation I cannot say that, if the Government of India decide to legislate at all it will legislate exactly in the direction indicated by the Lieutenant Governor of Bengal But I may say that the whole case will be considered afresh, and that there will be no unnecessary delay in coming to a final decision"

His Honour THE LIEUTENANT GOVERNOR said —"After what has just fallen from my hon'ble friend Sir David Barbour, it does not seem expedient that I should take up the time of the Council by going fully into the case on which my amendments are based, nor that I should ask the Council to consider my amendments as they stand The question is really a technical one and also a very difficult one, and my reason for venturing to put these amendments on the paper and to break into the somewhat monotonous harmony of our weekly meetings by raising a discussion is that the Executive Government is told by the law to do things which I find as the law stands it is almost impossible for the Executive Government to do I need not explain further than that the objects of my amendments are to divide what are now second class steam vessels into two classes, for the purpose of giving certificates of competency to masters and engineers, the difficulty being this, that if you put your qualifications as they ought to be for the higher class of steamers, you disable yourselves from giving certificates to all masters and engineers of the lower class of steam launches and small steamers, and it was to meet this that I put these amendments on paper Since these amendments were put on the paper I learnt from my hon'ble friend the Chairman of the Port Commissioners that the question has been further considered by some of the owners of steam vessels, and that they have raised what is really an entirely new point They

have strongly expressed the opinion that the whole class of steam launches and minor steam vessels plying in the port should not come under the system of certificates and survey at all That may be right or it may be wrong, but all I can say is that the present law imposes on the Local Government the duty of surveying these vessels and issuing certificates to them, so that they should not run without licenses If the Legislature thinks that these classes of steam-vessels ought to be exempted, let them be exempted, but the executive officers have no power under the law as it now stands to exempt them or to exempt any class of them And my object ultimately is to have the law put in such a state that, whichever course is taken, the carrying out of the duties imposed upon the Executive Government will not be impossible After what my hon ble friend has said that this question will be fully considered later on and more thoroughly threshed out, I see no necessity to press my amendments, and I am perfectly free to confess that the information before the Legislature at the present moment is not sufficient to enable us to consider the matter Therefore, with Your Excellency's permission, I beg leave to withdraw them "

The Hon'ble MR EVANS said —"I would venture to ask one question We have heard from His Honour the Lieutenant Governor that the Bill, as it at present stands, imposes upon the Executive Government the performance of an impossible duty I do not know whether it is really so but if it be so it seems to me to suggest the postponement of the passing of the Bill "

The Hon'ble SIR DAVID BARBOUR said —"Perhaps I had better deal with the question put by the Hon'ble Mr Evans in replying to what has fallen from His Honour the Lieutenant Governor I do not think that the Bill imposes an impossible duty on the Local Government, because the Bill as it now stands imposes no duty in respect to the matter at issue on the Local Government which was not imposed upon it by the Act of 1884—an Act which I think was passed at a time when Sir Steuart Bayley was a member of this Council, though of course that fact does not bind him to an approval of the law as it at present stands It is a singular fact that, although the Act passed in 1884 made it necessary to issue certificates of competency, up to the present time those provisions of the law have not been acted upon in Bengal " [His Honour THE LIEUTENANT GOVERNOR —"Informal certificates of competency have been issued by the Port Commissioners with which they are allowed to work "] "The certificates to which I refer are certificates issued in accordance with the provisions of the Act, and, although such certificates have not been issued, there have been really no serious accidents, and the whole evidence shows that the larger vessels commanded by native commanders have been managed with great ability and success It is quite true that the Government of Bengal brings forward a difficulty which is said to arise under the Act of 1884, and which is not met by the present Bill, namely, that the second class certificates cover a large range of vessels, some of them large and some of them small Consequently, if the certificate is just sufficient, and not more than sufficient, as a guarantee for the proper management of small steam launches, then it is not a sufficient guarantee for the safety of larger vessels But this difficulty has not been raised by other Local Governments, and I do not think it is correct to say that the present Bill imposes on the Government of Bengal an impossibility There is inconvenience under the existing law according to the view of the Government of Bengal, but I do not think that there is any serious danger '

The Motion was put and agreed to

His Honour THE LIEUTENANT GOVERNOR asked for leave to withdraw the following amendments, which stood in his name —

(1) That in the proposed section 25A of Act VI of 1884, inserted by section 9 of the Bill as amended in line 8, the words "first class or second-class' be omitted

(2) That for sub section (2) of the same section the following be substituted, namely —

'(2) Every certificate of service so granted shall state—

(a) in the case of a master the limit of gross tonnage within which he is to be deemed competent to command an inland steam vessel, and

(b) in the case of an engineer or engine driver the limit of nominal horse power within which he is to be deemed competent to take charge of the engines of an inland steam vessel "

(3) That the following be added as sub-section (3) to the same section, namely —

"(3) A certificate of service so granted shall, within the limit of gross tonnage or nominal horse-power specified thereon in each case, have the same effect as a certificate of competency granted under this Act after examination "

(4) That the following be inserted as section 11 of the Bill, and the numbering of section 11 and following sections be altered accordingly —

Substitution of new section for section 28 Act VI 1884

"11 For section 28 of the said Act the following shall be substituted, namely —

28 (1) An inland steam vessel shall not proceed on any voyage unless she has as her master a person possessing an appropriate certificate of service granted under this Act, or—

Nature of certificates necessary in case of different steam vessels

(a) if she is of the gross measurement of 350 tons or upwards a person possessing a first class master s certificate granted under this Act, or a master s certificate granted under Act I of 1859 (*for the amendment of the law relating to Merchant Seamen*), or the Merchant Shipping Acts, 1854 to 1883 or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act, 1869

(b) if her gross measurement is less than 350 tons and not less than 100 tons, a person possessing a second class master's certificate granted under this Act, or a certificate of the higher grade of the nature referred to in clause (a)

(c) if her gross measurement is less than 100 tons, a person possessing a third class master's certificate granted under this Act, or a certificate of one of the higher grades referred to in clauses (a) and (b)

(2) An inland steam vessel shall not proceed on any voyage unless she has as her engineer a person possessing an appropriate certificate of service granted under this Act, or—

(a) if she has engines of 80 nominal horse power or upwards a person possessing an engineer s certificate granted under this Act, or the Indian Steam ships Act, 1884, or the Merchant Shipping Acts, 1854 to 1883, or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act 1869

(b) if she has engines of less than 80 nominal horse power and not less than 30 nominal horse power a person possessing a first class engine-driver's certificate granted under this Act or the Indian Steam ships Act 1884, or a certificate of the higher grade of the nature referred to in clause (a)

(c) if she has engines of less than 30 nominal horse power, a person possessing a second class engine driver s certificate granted under this Act, or a certificate of one of the higher grades referred to in clauses (a) and (b)

Provided that a steam vessel whose gross measurement is less than 350 tons and not less than 100 tons, and whose engines are of less than 80 nominal horse power and not less than 30 nominal horse power, shall be deemed to have complied with the requirements of this section if she has as her master and engineer a person possessing both a second-class master's certificate and a first class engineer driver s certificate granted under this Act, or in either case a certificate of the higher grade referred to in sub-section (1), clause (a), and sub section (2), clause (c), respectively,

Provided also that a steam vessel whose gross measurement is less than 100 tons, and whose engines are of less than 30 nominal horse power, shall be deemed to have complied with the requirements of this section if she has as her master and engineer a person possessing both a third class master's certificate and a second class engine-driver's certificate granted under this Act or in either case a certificate of one of the higher grades referred to in sub section (1), clauses (a) and (b), and sub-section (2), clauses (a) and (b), respectively "

Leave was granted

The Hon'ble SIR DAVID BARBOUR then moved that the Bill, as amended, be passed

The Motion was put and agreed to

## CENTRAL PROVINCES CIVIL COURTS ACT, 1885, AMENDMENT BILL

The Hon'ble MR CROSTHWAITE moved that the Report of the Select Committee on the Bill to amend the Central Provinces Civil Courts Act, 1885, be taken into consideration He said —

"I do not think it necessary to trouble the Council with any further remarks on this Bill I explained its objects on a former occasion, and the Committee have made no amendments"

The Motion was put and agreed to

The Hon'ble MR CROSTHWAITE also moved that the Bill be passed

The Motion was put and agreed to

## ACTS I OF 1859, VII OF 1880 AND V OF 1883 AMENDMENT BILL

The Hon'ble SIR DAVID BARBOUR moved that the Bill to amend Acts I of 1859 (*Merchant Seamen*), VII of 1880 and V of 1883 (*Indian Merchant Shipping*) be referred to a Select Committee consisting of the Hon'ble Mr Scoble, the Hon ble Mr Hutchins, the Hon ble Sir Alexander Wilson, the Hon'ble Mr Halliday and the Mover, with instructions to report within one month

The Motion was put and agreed to

The Council adjourned to Friday, the 28th February, 1890

S HARVEY JAMES,
*Secretary to the Govt of India*
*Legislative Department*

FORT WILLIAM,
*The 26th February, 1890*



SUPPLEMENT TO

# The Gazette of India.

No 9 } CALCUTTA SATURDAY MARCH 1 1890

## OFFICIAL PAPERS

*A* SUPPLEMENT *to the* GAZETTE OF INDIA *will be publi h d f om time to time containing uch Official Papers and nformation as the Governm nt o f I d a may deem t b of inte st to the Public and such a may usefully be made known Th Debates of the Legislative Council of Hi Excellency the Governor General will in futu e be published in* PART VI *f the* GAZETTE

*Non-Sub crib r to the* GAZETTE *may receive the* SUPPLEMENT *sepr at ly on a payment of five Rupees per annum if del ver d in Cal utta e ght Rup es if t by P st Th* SUPPLEMENT *a d* P RT VI *of the* GAZETTE *can al o be sub- ib d f pa ately o p ym nt f R p e x p annum if d l v red n Calcutta or Rupee nine if sent by Post*

*V Offici l Orde s N t f at th l bli iti f wh a th* GAZETTE OF INDIA *eq ed by l w which t ha b n u toma y t p bl h in the* CALCUTTA GAZETTE *will be nc uded in the* SUPPLEMENT *For such Orders and N tificati ns the b dy f th* GAZETTE *mu t be l ked t*

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

### SEPARATE REVENUE

**Excise**

### EXCISE ADMINISTRATION OF INDIA

No 1020 dated the 7th February 1890

RESOLUTION—By the Government of India in the Finance and Commerce Department

Ordered that the papers mentioned in the following list, relating to Excise administration in India be published for general information in the Supplement to the *Gazette of India*

E J SINKINSON,
*Secretary to the Government of India*

## LIST OF PAPERS

| No | Letters | Subject | Reference to Page | |
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| | | | Gazette | Supplement foot paging |
| 1 | From the Government of India to the Secretary of State No 29 dated 4th February 1890 | Remarks on the Debate in the House of Commons on 30th April 1889 on the Excise Administration of India | 171—215 | 9—53 |
| | Appendices to ditto | | 217—262 | 55—100 |
| | Enclosures of ditto | | 265—391 | 103—229 |

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| No | Letters | Subject | Reference to Page | |
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| | | | Gazette | Supplement foot paging |
| 2 | From the President British and Colonial Temperance Congress dated 16th July 1886 | Asking for inquiry regarding the alleged increase of intemperance in India and for the adoption of remedial measures | 393 | 231 |
| 3 | From Secretary of State for India No 70 (Revenue) dated 12th August 1886 and enclosures | Forwards a memorial from the British and Colonial Temperance Congress regarding the alleged increase of intemperance in India and suggests its consideration in connection with the Excise Commission s Report on Excise Administration in Bengal | 393 | 231 |
| 4 | To Secretary of State for India No 166 dated 5th June 1887 and enclosures | Acknowledges Despatch No 70 (Revenue) dated the 12th August 1886. Remarks on the increased attention paid to excise matters within recent years the successful results of the excise policy and the erroneous nature of the information supplied to the Congress Furnishes statistics to show the restrictions imposed on the consumption of liquor | 394—417 | 232—255 |
| 5 | From Secretary of State for India No 63 (Revenue) dated 18th August 1887 and enclosures | Forwards copies of questions and answers in the House of Commons regarding the issue of licenses for the sale of intoxicating liquors and opium in Burma and state that a full report of the proceedings in the matter is awaited Asks for certain statistics in connection with the subject and urges the necessity of taking the strongest precaution to prevent the sale of opium and spirits to Burmans and the issue of licenses in places where the population is purely Burmese | 417 & 418 | 255 & 256 |
| 6 | From Secretary of State for India No 69 (Revenue) dated 31st August 1887 and enclosure | With reference to Despatch dated the 25th June 1887 No 166 forward copy of a letter to the President of the British and Colonial Temperance Congress on the subject of that Despatch | 419 | 257 |
| 7 | From Secretary of State for India No 28 (Revenue) dated 19th April 1888 | In continuation of Despatch No 63 dated the 18th August 1887 forwards copy of a report on a Debate in the House of Commons on * * * the extension of the sale of intoxicating liquors for (Indian) revenue purposes with serious results to the moral and material welfare of the people * * Expresses satisfaction as to the principles observed in Indian excise administration and indicates the considerations on which Indian excise system should be based Adds that a recent Despatch of the Government of India and the excise reports show that the excise policy is practically shaped in conformity with these considerations but draws attention to the necessity of using careful language in the excise reports Briefly refers to the merits of the central distillery system as compared with the outstill or contract system and asks for any instructions issued to Local Governments in accordance with the remarks in the Despatch | 419 & 420 | 257 & 258 |

## LIST OF PAPERS —*continued*

| | Letters | Subject | Reference to Page: Gazette | Reference to Page: Supplement foot paging |
|---|---|---|---|---|
| 8 | To Secretary of State for India No 159 dated 16th June 1888 and enclosures | Furnishes the report called for in Despatch No 63 (Revenue) dated the 18th August 1888 and describes the situation both past and present in regard to drinking and the opium traffic in Burma. Indicates the orders issued for regulating and controlling the traffic in intoxicating liquors and opium | 420—434 | 258—272 |
| 9 | From Secretary of State for India No 64 (Revenue) dated 9th August 1888 | In reply to Despatch No 159 dated 16th June 1888 accepts generally the conclusions arrived at by the Government of India as to the excise administration in Upper Burma but requests that due attention may be paid to the injunctions given in a previous Despatch against creating or stimulating a demand for liquor | 434 | 272 |
| 10 | To Secretary of State for India No 213 dated 11th August 1888 and enclosure | In reply to Despatch No 28 dated the 19th April 1888 reports the instructions issued in connection with previous Despatches on the excise question and the steps now being taken by the Governments of Bengal and the Punjab to entrust their excise superintendence to special officers Remarks on the success of the excise systems in Madras and Bombay and adds that a further communication will follow regarding the defects of the outstill systems the extent to which they are employed and the reasons in each case for employing them in preference to the central distillery system | 434—436 | 272—274 |
| 11 | From Secretary of State for India No 76 (Revenue) dated 30th August 1888 | With reference to a question in the House of Commons regarding the licensing of liquor shops near tea gardens in Darjeeling and an alleged protest against the Government excise policy by tea planters requests to be informed of the action taken by the Local Government in the matter | 436 | 274 |
| 12 | To Secretary of State for India, No 250 dated 16th October 1888 and enclosures | Acknowledges receipt of Despatch No 76 (Revenue) dated the 30th August 1888 and forwards correspondence with the local authorities on the subject of the Despatch Adds that in view of the information contained in the correspondence it does not appear necessary to give any instructions to the local authorities in the matter Remarks on the grave objections to the adoption of measures for altogether suppressing the sale of liquor in India or for abandoning the system of subjecting liquor shops to the necessity of obtaining licenses | 436—446 | 274—284 |

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| No | Letters | Subject | Reference to Page: Gazette | Reference to Page: Supplement foot paging |
|---|---|---|---|---|
| 13 | To Secretary of State for India No 22 dated 22nd January 1889 and enclosures | In continuation of Despatch No. 212 dated the 11th August 1888 forwards Mr Buckland's report on the excise systems of Madras and Bombay and Mr Westmacott's report on the out still system in the Hooghly and Howrah districts Recommends for the reasons stated the appointment as an experimental measure for three years of a special officer to be charged with the duty of controlling the excise administration of Bengal and introducing from time to time such improvements as experience may show to be necessary Explains the cause of the evils in the outstill system and indicates the orders issued for its more effectual control | 446—448 | 284—286 |
| 14 | To Secretary of State for India No 23 dated 22nd January 1889 | Transmits memorials from certain Associations in Bengal urging the abolition of outstills and the introduction of a system of local option as regards the establishment of liquor shops and states that the opinion of His Honor the Lieutenant Governor of Bengal on the memorials will be sent in due course Promises a further report on the character and extent of the out still system in the various provinces | 448 & 449 | 286 & 287 |
| 15 | From Secretary of State for India No 13 (Revenue) dated 31st January 1889 and enclosures | Forwards for consideration five letters laid before His Lordship by a Member of Parliament complaining of the liquor traffic and drunkenness in Assam Remarks generally on the Excise Administration Report of Assam for 1887 88 the excise system in force in Darjeeling and the complaints of tea planters against it With reference to the conflicting accounts regarding excise administration in the tea districts suggests that a very careful inquiry be made into the facts and into the need for change in the excise administration of these districts. Asks for a copy of the instructions issued in the matter at an early date | 449—452 | 287—290 |
| 16 | To Secretary of State for India No 55 (Revenue) dated 19th February 1889, and enclosures | Furnishes the information promised in Despatch No 213 dated the 11th August 1888 regarding the nature of the outstill systems as administered in the several provinces of India, and the extent to which they are in operation in each case Remarks generally on the various excise systems of the several provinces the difficulties in excise administration resulting from the interlacing of Native and British territory and denies the accusation that consumption of liquor has been encouraged for the sake of revenue | 452—492 | 290—330 |

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| No | Letters | Subject | Reference to Page: Gazette | Reference to Page: Supplement to this Part |
|---|---|---|---|---|
| 17 | From Secretary of State for India No 31 dated 14th March 1889 | With reference to Despatches Nos 22 and 23 dated the 22nd January 1889 sanctions the appointment of an Excise Commissioner for Bengal for three years Requests that the seven Associations who memorialised His Lordship concerning the outstill system in Bengal may be informed that their memorials have been received and are under careful consideration by the Government of Bengal Expresses confidence that the Government of India will strictly adhere to the principles of excise administration laid down in Despatch No 28 (Revenue) dated 19th April 1888 | 492 & 493 | 330 & 331 |
| 18 | From Secretary of State for India No 38 (Revenue) dated 28th March 1889 | In reply to Despatch No 55 dated the 19th February 1889, remarks on the possibility of mitigating the evils of the outstill system and draws attention to the successful working of the central distillery system in Madras and Bombay | 493 | 331 |
| 19 | To Secretary of State for India No 157 dated 25th May 1889 and enclosures. | With reference to Despatch No 67 dated the 5th March 1889 forwards, with remarks the reports of Local Governments as to the precautions taken and the extent to which deference is paid to the wishes of the residents of the neighbourhood before a license is granted to a shop for the sale of liquor and indicates the action taken by the Government of India in the matter | 493—514 | 331—352 |
| 20 | From Secretary of State for India No 52 (Revenue) dated 16th May 1889 | Forwards copy of a Debate in the House of Commons on the excise administration of the Government of India resulting in a Resolution condemning it Criticises the Resolution and indicates the instructions that may with advantage be issued to the several Local Governments in connection with it | 514 & 515 | 352 & 353 |
| 21 | To Secretary of State for India, No. 209 (Revenue) dated 6th July 1889 | Acknowledges Despatch No 52 (Revenue) dated 16th May 1889, and forwards a copy of the instructions issued to Local Governments in the matter | 515 | 353 |
| 22 | From Secretary of State for India No. 67 (Revenue) dated 18th July 1889 | Acknowledges Despatch No 157 dated the 25th May 1889 concerning the outstill system of excise in Bengal and the advisability of introducing some form of local option in granting or continuing licenses for liquor shops Expresses a hope that the reform of excise administration in Bengal will be materially accelerated and concurs with the opinion expressed on the question of local option. Commends the rule observed by the Punjab Government in the matter of licensing shops | 515 & 516 | 353 & 354 |

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| 3 | To Secretary of State for India No 323 dated 15th October 1889, and enclosures | Acknowledges receipt of Despatch No 67 (Revenue) dated the 18th July 1889 regarding the outstill system in Bengal and the advisability of introducing some form of local option in granting licenses for liquor shops. Corrects a serious misapprehension in the Despatch as to the extent to which the Bengal Government has given effect to the recommendations of the Excise Commission and specifies the towns in which the central distillery system is in force in Bengal Forwards a resolution on Mr Buckland s report of his inquiry into the excise systems of Bombay and Madras and adds that the Government of Bengal has decided to adopt the system of excise consider ed desirable by Her Majesty s Secretary of State | 516—520 | 354—358 |
| 24 | To Secretary of State for India No 340 dated 22nd October 1889 and enclosures | Forwards the report of the Bombay Government of the results of an experimental excise system tried in the Thana and Kolaba Districts which dispensed with the guarantee of a minimum revenue—a condition usually attached to the grant of monopolies in the Bombay Presidency as illustrative of the difficulty of raising the excise duties on country spirit in India to a rate approximating to the tariff rate leviable on imported foreign spirit | 5 0—544 | 358—382 |
| 25 | From Secretary of State No 113 dated 21st November 1889 | In reply to Despatch No 323 dated the 15th October 1889 communicates remarks regarding the changes introduced as ordered in the Bengal excise system | 544 & 545 | 382 & 383 |

# Despatch to Her Majesty's Secretary of State, No 29, dated 4th February 1890, regarding Excise Administration.

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# EXCISE ADMINISTRATION OF INDIA

**No 29 of 1890, dated Calcutta, the 4th February 1890**

**From—The Government of India,**

**To—Her Majesty's Secretary of State for India**

In our Despatch No 209 of 6th July last we informed Your Lordship that we proposed to address you, at a future date, on the subject of the Resolution* adopted by the House of Commons condemning in general terms the Excise administration of the Government of India We have now the honour to fulfil that promise

* That in the opinion of this House the fiscal system of the Government of India leads to the establishment of spirit distilleries, liquor and opium shops in large numbers of places where till recently they never existed, in defiance of native opinion and the protests of the inhabitants, and that such increased facilities for drinking produce a steadily increasing consumption and spread misery and ruin among the industrial classes of India, calling for immediate action on the part of the Government of India, with a view to their abatement

2 We are fully impressed with the importance and indeed necessity, of placing the Excise administration of this country on a satisfactory basis, but, as Your Lordship is aware, serious difficulties are encountered in attempting to establish in India a system or systems of Excise administration which shall be free from objection These difficulties are, we believe, greater than are met with in any other country which is ruled on principles in accord with modern civilization, and the complexity of the questions involved makes it difficult for those who have no practical experience of the working of the administration to appreciate the obstacles with which we have to contend Under such circumstances it is a matter for regret that the statements made in the debate on the Indian Excise system should, as it appears to us, have been inaccurate and misleading, and we feel it necessary to reply at some length to the criticisms which have resulted in the condemnation as a whole of the many widely differing and complex Excise systems which are in force in India

3 With a view to indicating the unsatisfactory nature of the evidence before the House of Commons when the Resolution in question was passed, we have obtained from the several Local Governments authoritative reports regarding the statements made in the course of the Debate, and the correspondence will be found among the enclosures to this Despatch On our own behalf we desire to add certain explanations and remarks regarding these statements we

shall take the opportunity of explaining at some length the chief difficulties connected with Excise administration in India, and the methods adopted for overcoming them, and we shall also refer to the principles by which our policy in regard to liquor and drugs is guided, and explain the nature of the measures by which practical effect can be given to that policy The task of commenting on statements made in the House of Commons is one which we would gladly avoid, but the interests at stake are too important to permit of our evading the duty, however unpleasant In view of the position of the liquor question in India at the present time, we shall quote freely the evidence on which our conclusions are based

SECTION I —STATEMENTS MADE IN THE DEBATE IN THE HOUSE OF COMMONS

*Unfairness of treating the change in system made in Bengal in 1877 (and reversed after 1884), as a fair representation of the results of the Excise policy of the Government of India*

4 In the first place we desire to point out that what took place in Bengal between 1877 and 1884 cannot fairly be taken as an example of the deliberate and settled policy of the Government of India The defects of the Central Distillery system, which will be mentioned hereafter, led in 1877 and the next few years to its being largely replaced by the Outstill system in that Province, and the Revenue authorities, in January 1879 in consequence of certain difficulties in enforcing it, suspended the rule which had previously been in force limiting the capacity of each outstill, and thus preventing the owner from manufacturing more than a certain quantity of spirit The latter change was not made under the authority of either the Supreme or Local Government Complaints followed, which though exaggerated, were not without foundation, that the change had cheapened the price of liquor and led to an increase of drinking In this view the number of outstills was steadily reduced from the year 1880, and a Commission was appointed in 1883 to enquire into the whole question

5 The conclusions of the Commission were accepted by the Local Government and by the Government of India, and the Outstill system was contracted to the extent which the Commission recommended, and its other recommendations regarding the regulation of that system were carried out as quickly as was practicable These changes were made before the question was discussed in Parliament, and although we admit that an error was committed in so greatly extending the Outstill system after 1877, and especially in removing the limitation on the capacity of outstills, and although we regret that the change was made we are unable to find in the facts any sufficient support for the assertion that we are indifferent to an increase of drinking on the part of the Indian population, or any reasonable grounds for attacking the general policy of the Government of India in Excise matters

*No evidence to show that there has been an increase of drinking in Bengal since 1884, but evidence to show that there has been a decrease*

6 The remarks of the Government of Bengal in letter No $\frac{2}{T}$18, dated 28th November 1889, enclosure No (5) of this Despatch, deal with the charge made by Mr Smith that there has been an increase of drinking in Bengal within the last few years The evidence quoted in support of the charge is not of recent date The Bengal Commission reported in 1884 that up to

that time there had undoubtedly been an increase in the consumption of intoxicating liquor None of the evidence now brought forward is of a later date than that year The Bengal Government, after considering and accepting the conclusions of the Commission, immediately proceeded to take steps to carry out its recommendations There is no evidence to support the charge that drinking has increased in Bengal since the Government of that Province began in 1885 to carry out the Commission's recommendations. On the contrary the evidence supports the opposite conclusion there has been a decrease in the issues of spirit from central distilleries in Bengal from 1,129,056 gallons in 1886-87 to 1,057,119 gallons in 1888-89, notwithstanding the fact that in the latter year the area covered by the Central Distillery system was greater than in the former year the issues from outstills cannot be accurately stated, but the number of such stills and the area served by them has been reduced, and the total liquid capacity of all the outstills is little more than one half what it was in 1886 87

*Opinion of Babu Keshub Chunder Sen, given in 1874, had no reference to recent years*

7 In support of his assertion that "every opinion confirms the astonishing increase in the consumption of spirits within the last few years," Mr Samuel Smith quoted an extract from a memorial of the late Babu Keshub Chunder Sen, a well known social and religious reformer That memorial was forwarded to the Viceroy in January 1874 and was therefore written more than fifteen years before Mr Smith quoted it to prove an increase of intemperance within the last few years At the time when that memorial was written, the Outstill system, against which Mr Smith's criticisms of the Excise administration in India, so far certainly as they apply to Lower Bengal, are mainly directed, was in force in that Province only to a very limited extent

8 The alleged increase of intemperance to which Babu Keshub Chunder Sen referred was believed to have occurred mainly among the classes who had received an English education the quotations made in support of his opinion and the general tenor of the memorial confirm this, the writer attributed the increase to two chief causes—"the unsettlement of popular faith and ideas, in consequence of the spread of English education, and the unnecessary multiplication of liquor shops" The Lieutenant Governor of Bengal, after considering all the evidence forthcoming at that time, recorded his opinion that intemperance was on the increase only among "several sections of the educated classes among the natives at the Presidency Town (Calcutta) and at other large centres of national life"

9 The number of shops for the sale of distilled and fermented liquor in Bengal in each year from 1868 69 to 1874 was as follows

| | Distilleries | Outstills | Rum | Imported liquor | Tari | Pachwai |
|---|---|---|---|---|---|---|
| 1868 69 | 5,329 | 281 | 773 | 865 | 22,055 | 1,542 |
| 1869 70 | 5,682 | 300 | 776 | 901 | 22 329 | 1,655 |
| 1870 71 | 6 100 | 312 | 816 | 965 | 21,670 | 1,687 |
| 1871 72 | 6 153 | 1,058 | 773 | 953 | 21,689 | 1 515 |
| 1872-73 | 5,040 | 1,075 | 210 | 946 | 22,351 | 1,844 |
| 1873 74 | 4,723 | 1,076 | 122* | 891 | 22,873 | 2,006 |

Pachwai is a comparatively harmless home brewed beer, and the figures just

given do not support the contention that any increase of drinking that may have taken place in the years preceding 1874 could, in any appreciable degree, be ascribed to "the unnecessary multiplication of liquor shops" We have no doubt that the other reason assigned for increase of drinking, namely, the unsettlement of popular ideas and faith, in consequence of the spread of English education, was correct, though we believe that the amount of increase and of evil resulting from it was exaggerated Babu Keshub Chunder Sen saw, and deplored, this increase of drinking among that class of his countrymen to which he himself belonged, and in his desire for reform he urged that the number of liquor shops should be reduced, in point of fact any increase in the habit of drinking that may have taken place among certain classes at that time was not due to an excessive number of shops, and would not have been stopped by their reduction

*Temporary increase of drinking sometimes due to spread of English education*

10 One of the earlier effects of the spread of education and enlightenment in such countries as India may sometimes be an increase in intemperance old checks based on imaginary sanctions lose their power of restraint, and the result is excess But this result is, we believe, only temporary education in time establishes more solid and enduring restraints against intemperance than those which it destroys The gradual growth of a healthy public opinion will, in our opinion, reduce intemperance in a wider, surer, and more lasting manner than the most severe restrictive measures which Government could adopt It seems to us better to await with confidence this result of education and to assist in the formation of sound public feeling than to be hurried by alarm at a temporary evil into hasty attempts at forcible repression A change of this nature in public opinion has occurred in the present century among large classes of the people of Great Britain habits of intemperance which formerly prevailed among certain classes in England without disgrace are now condemned as disgraceful We are glad to think that enlightened public opinion has already begun to work in the direction of sobriety and moderation among the class of educated Natives of Bengal to whom Babu Keshub Chunder Sen's remarks applied, and we quote with satisfaction the following extract from the evidence of Mr Romesh Chunder Dutt, Magistrate and Collector of Backergunge, a Member of the Bengal Civil Service, given to the Bengal Excise Commission in 1883 —

"I wish to make a few general remarks about drinking among respectable and educated men It is a mistake to say, as is often said that English education has introduced drink in India Drink was well known in ancient India, and we know enough of the facts of the last century to be able to assert that drinking was a fashionable vice among the courtiers and retainers of princely zemindars Devout Shakta worshippers have also been partial to drink for many centuries in Bengal, and semi aboriginal castes have always been addicted to drink There can be no doubt, however, that with the introduction of English education in Bengal in the early part of this century a sort of impetus was given to drinking among the higher classes Educated men who broke through the prejudices against forbidden food disregarded at the same time the salutary restraint against drink Drinking was regarded as a sort of index to liberal ideas and reformed ways—as a commendable accomplishment in an educated gentleman When there is a reaction against ancient prejudices and senseless social restraints it is difficult to confine it within the exact and proper bounds, and the first distinguished men from the Hindu College who took part in all the commendable political and educational reforms a generation or two ago, were generally men who were not admired for their sober habits in private life The example of these distinguished men was of course followed by a large circle of educated men in Calcutta

"I have noticed with pleasure a salutary change in Calcutta society within the last 20 years or less A closer knowledge of English society, derived from a more careful study as well as by the frequent visits of our young men to Europe, has convinced our educated country men that drinking is not a necessary accomplishment in English society, and that drunkenness is simply not tolerated The public men of the present generation, who take a lead in most political and social agitations and whom the great majority of educated men almost instinctively follow to some extent, are setting a commendable example of temperance which is different from the example which was set 30 years ago The thousands of school boys who flock to public places to listen to the speeches of their leaders in political and social matters are intimately acquainted with their habits and thoughts in private life and instinctively adopt many worthy and amiable traits in their conduct I believe I am right in stating that drunkenness is decreasing among the higher and better educated classes in Calcutta, and the example set in Calcutta spreads rapidly among the similar classes in all mofussil towns

"I have made the foregoing remarks in order to show that drinking among the educated classes has nothing whatever to do with the Outstill system, and that it depends entirely on other influences on which Excise legislation has no control'

*Evidence of Mr Metcalfe*

11 Mr Smith also quoted the evidence of Mr Metcalfe, Additional Commissioner of Patna, before the Bengal Excise Commission, to show that intemperance had increased in Bengal in consequence of the re introduction of the Outstill system The passage quoted from Mr Metcalfe's evidence was as follows —

'I have been officially connected with this district since 1879 to 1884 as Collector and from 1874 to 1876 as Officiating Commissioner

"My experience has been as a Collector both of the Sudder Distillery and Outstill systems

"The habit of drinking has extended to all classes The quantity drunk is larger owing to the cheaper price at which it is now sold Persons who previously were satisfied with a dram are now able to afford a bottle or two

'Among the labouring and artizan classes drinking has increased to a deplorable extent I have not noticed any cases among school boys but my experience is that domestic servants, day labourers and women drink to an extent I never noticed before under the Distillery system Under the Outstill system the habit of drinking is forcibly brought home by instances such as these My coachman has tumbled off his box drunk If I want a mochee to mend the harness, I have to arrange that he shall be sober the night before A workman now drinks his bottle of spirit as regularly as he eats his food, and quarrels have become frequent"

Mr Metcalfe was an officer of long service and wide experience, having first arrived in India in the year 1857 and he was the highest official but one in Behar His evidence is justly entitled to weight But the Commission also took the evidence of Mr F M Halliday, the only officer in Behar of higher rank than Mr Metcalfe, and of at least equal experience, as he came to India in 1856 Mr Halliday's evidence is printed in Appendix A and by no means supports the extreme statements made by Mr Metcalfe

We are not aware of any good reason why the evidence of Mr Metcalfe should be held to be conclusive, while that of Mr Halliday is ignored

*Evidence of Mr Hudson*

12 The following passage was also quoted by Mr Smith from the evidence of Mr Hudson before the Bengal Commission —

"The upshot of the enquiries I have made among the planters and my personal observations during a residence of 20 years is that drunkenness has greatly increased during the last few years I attribute this principally to the fact that 20 years ago and up to a few years past, it cost a man four annas to get drunk on spirits now he can make himself dead drunk—*thik nesa* as it has been expressed to me by a 'habitual,'—for one anna Also, whereas it used to be most difficult to get spirits anywhere except at the distilleries, it can now be procured within reach of nearly every hamlet"

We have no doubt that Mr Hudson gave his evidence in perfect good faith and fully believed everything he stated to be true But while we admit that there was an increase of drinking at the time to which his evidence refers, though not due solely to the cheaper rate at which liquor could be procured, we are of opinion that a very exaggerated view of the increase was taken by him, and in so far as it is possible to test it by figures, his evidence is not borne out by facts For example, it is not the case that it used to be most difficult to obtain spirits anywhere except at the distilleries Liquor is never sold from the central distilleries, but from the shops supplied by these distilleries, and the number of shops in any area under the Central Distillery system is usually greater than when the same area is brought under the Outstill system In Chumparun, the district with which Mr Hudson was best acquainted, the number of liquor shops in 1883 was 135 The population of that district was 1,721,608 according to the census of 1881 and the number of villages and hamlets contained in it was 7,762 There was therefore only one shop to 58 villages* and hamlets, and to 12,750 of the population If we consider the adjoining district of Mozufferpur, with which Mr Hudson, as an indigo planter, was no doubt well acquainted, we find the number of liquor shops to have been 134, the population 2,582 062, and the number of villages* and hamlets 5 138 There was thus in Mozufferpur one liquor shop to 38 villages and hamlets, and one liquor shop to a population of 19 270 We are unable to see how, under these circumstances, it could be said that liquor was procurable within reach of nearly every hamlet The districts of Chumparun and Mozufferpur are comprised in the Division of Behar, and the number of shops for the sale of country liquor in that Division was 2 216 in 1871 72, 1,773 in 1880 81, and 1,117 in 1881 82, while it has never exceeded 1,079 since 1882 83

13 The evidence of another non official witness, Mr H W Stevens, by no means bears out the statements of Mr Metcalfe and Mr Hudson, though he was intimately acquainted with the tracts of country with which these gentlemen were familiar His evidence was as follows —

"I am very well acquainted with the districts of Monghyr, Bhagulpore, Durbhanga, and Mozufferpore I have been resident in these districts and constantly moving about for the last 20 years During that time I was constantly employed on various public works, and have had very large gangs of labourers of various descriptions under me

"I know so far about the working of the Sudder Distillery and Outstill systems that there were more supervision and restriction in the former than in the latter

"I have no reason to suppose that drinking has increased in the above districts during the last ten years, but I do consider that the location of outstills in prominent localities in the neighbourhood of indigo factories and bazars has made drunkenness more apparent

"I have never known drinking among school boys. I think there has been an increase of drinking among domestic servants I judge from my own servants, more especially among syces and outdoor servants, than among the indoor servants It seems to be more in the districts north of the Ganges than in Monghyr and South Bhagulpore I do not think that the pure agriculturists drink at all Day labourers much prefer tari when they can get it When they cannot, they drink country spirits. On my quarries near here there are several hundred people employed There is no difficulty caused by these people getting drunk, and no complaint on the subject There is no liquor shop at any of these quarries There may be liquor shops in the adjoining villages for all I know These people, like all other low caste labourers, get drunk at the Holi and other festivals I do not believe that the

* Places with a population of 5 000 or more have been taken as towns there are 16 such in Mozufferpur and 4 in Chumparun In calculating the number of villages to each shop we have not struck out the shops in those towns as the Excise Reports do not show them separately If it had been possible to do this the results would have been even more unfavourable to Mr Hudson s allegation

drunken bouts on these occasions last longer now than they did formerly I have never seen a drunken woman

'From my own experience I should say that no caste which did not drink while the Sudder Distillery system was in force has now acquired the habit of drinking I consider that the increase in drunkenness which I observed among the domestic servants is wholly due to increase of wages Syces' wages have risen to 50 per cent during the last 20 years, and the price of food in normal years has not increased

"The last five years previous to the present one have been years of prosperity in the districts above mentioned and if there has been any increase in the consumption of liquor in these years it has been mainly attributable to that prosperity

"There has been a very marked increase during the last four or five years in the expenditure on the marriages of the labouring classes, such expenditure has materially increased the consumption of liquor Country spirit, and not tari, is mainly drunk on these occasions'

*Danger of accepting extreme statements made by particular witnesses in questions connected with drink*

14 In referring to the evidence of Mr Metcalfe and Mr Halliday, and of Mr Hudson and Mr Stevens, we desire to call attention to the danger of taking isolated portions of evidence, or the evidence of particular persons as conclusive India is so vast that nobody can possess a thorough knowledge of more than a comparatively small portion of it, and any one who makes general assertions on the strength of a few instances which have come to his own notice is liable to fall into serious error There is a special reason for accepting with caution extreme statements made with reference to a question like that of the traffic in drink Men's minds are in that matter greatly influenced by sentimental considerations and there is a risk of the judgment being misled by preconceived ideas, especially when statistics are not employed to test loosely formed opinions The Bengal Excise Commission made the following remarks in connection with this matter —

'When a person testifies from his own experience to an increase of drinking among the people of his own village or among his workpeople, or among any set of people with whom he has had close and intimate relations, and to the extent of such increase the statement, if made by a competent and unprejudiced observer may be implicitly relied on but it is impossible to attach the same weight to a very large number of the statements to be found in the evidence taken by the Commission A striking instance of this will be found in the evidence taken at Jamalpore, in the Monghyr district, by one of the members of the Commission Statements were then made, undoubtedly in good faith by several of the officials employed in the Railway workshops, which statements were afterwards contradicted or seriously modified in an authoritative way"

15 We have no doubt that both Mr Halliday and Mr Metcalfe, Mr Hudson and Mr Stevens, though differing widely in their evidence, merely gave expression to their genuine convictions The evidence of these four gentlemen referred to the same portion of India, namely, Behar Of the two official witnesses, Messrs Halliday and Metcalfe, it may fairly be said that their experience was equally great The same remark applies to the non official witnesses, Messrs Hudson and Stevens Stronger evidence could hardly be produced of the danger of relying on the mere opinions of individual witnesses It is unnecessary to pursue the matter farther as the conflicting evidence refers to a state of things which, as we have already said, ceased to exist some years ago

*Alleged increase in the number of drunkards*

16 When definite statements such as those relating to the increase in numbers of liquor shops or the sale of liquor at almost every hamlet are made,

we can at least test their accuracy if we cannot disprove them But general and indefinite assertions are more difficult to meet Of this class is the assertion of Mr Smith that, "whereas ten years ago there were perhaps 10,000,000 of drinkers in India, we have now turned them into 20,000,000" Regarding this statement we must content ourselves with remarking that the figures are, both absolutely and relatively, purely imaginary, rest on no basis of statistics or accurate observation, cannot be tested in any way, and that it would probably be as correct to say that whereas ten years ago there were 20,000,000 of drunkards in India, their numbers have now been reduced to 10,000,000 We entirely disbelieve that the number of drunkards in British India, using the term drunkards in its ordinary acceptation, at all approaches the enormous total of 20 000,000 There has probably been some increase of drinking among the classes that have come under the influence of Western thought, and among those members of the lower classes who have been brought together in large bodies to work in factories and on railways, and who receive much higher wages than formerly, but these classes are after all only a fraction of the total population, and a stricter system of Excise and higher rates of duty have, as the Bombay Government observes, "exercised a most salutary effect in preventing the general drunkenness that formerly prevailed among the lower classes in certain districts" The same Government adds "The change that has come over the notoriously drunken population of the Thana and Kolaba Collectorates since 1878 is remarkable"

We think it quite possible that the total number of drunkards in India has decreased in recent years, though, of course, an increase of drinking among the numerically small portion of the population in the Presidency towns that has received an English education attracts much more attention than a corresponding decrease among the lower, and more numerous, classes in remote districts

*Alleged untrustworthiness of Official evidence*

17 Mr Smith also asserted that as regards Excise matters "the officials are tied to the system, and we can place no more reliance upon their opinions than on the question of the abolition of slavery we could have followed the advice of West India Planters as to the moral effects of the system" With reference to this charge we desire to observe that the officials in India have no pecuniary interest of any kind in encouraging drinking, and that the position of officials in this matter differs, *toto cœlo*, from that of the slave owners who had a personal pecuniary interest in the continuance of the institution of slavery Even the Local Governments, who are charged with the administration of the Excise Department, have a comparatively small pecuniary interest in the increase of Excise revenue, of which Provincial revenues now receive only one fourth, the remainder going to the Government of India The inapplicability of the comparison instituted by Mr Smith is proved by another portion of his own statement One of the strongest of the quotations made by him in support of his case was from the evidence of an official, Mr Metcalfe It is given in paragraph 11 of this Despatch Another official, Mr C C Stevens, Magistrate and Collector of the 24 Pergunnahs, stated in evidence before the Commission his belief from the information he could obtain that "drinking had increased among all the classes named in the questions circulated by the Commission except school boys," and he strongly condemned the Outstill system, and recommended the re introduction of the

Central Distillery system in all but exceptional tracts where the circumstances are such as to render it impossible to work it We need not multiply instances in which Government officials have recorded opinions against the system with which the pecuniary interests of the Government were supposed to be bound up But we may state that of the 104 official witnesses examined by the Bengal Excise Commission, 56 gave evidence that drinking had increased under the Outstill system most of these were of opinion that the increase was due partly or chiefly to the Outstill system some of them recommended reversion to the Central Distillery system, others the better regulation of Outstills, while others did not propose any remedy for the evil Even among those who did not believe that there had been an increase of drinking, some recommended on other grounds that Outstills should be displaced by Central Distilleries We think that these figures disprove the assertion that our officers can no more be trusted in matters of Excise than could slave owners in questions connected with slavery

*Alleged failure to carry out the recommendations of the Bengal Commission*

18 Mr Smith also said "Now, the Bengal Commission reported in favour of a reversal of the Outstill policy, and an attempt at reversal was made for a year or two, but as the revenue straightway fell off by ten lakhs the Government did not like it, and they gradually reverted to the old system" In this matter Mr Smith has been misinformed Since the Report of the Commission of 1883 84 was considered, the Bengal Government has been engaged in carrying out the recommendations of the Commission, as a reference to the yearly Excise Reports would have shown Long before the date on which Mr Smith made this statement the Central Distillery had been introduced in supersession of the Outstill system in every one of the places for which the Commission recommended this step and the measures suggested by the Commission for the better control and regulations of outstills in places in which they considered that these should be maintained were being steadily brought into force We desire to call special attention to this point, because Mr Smith's confident assertions as to the Government having failed to carry out the recommendations of the Commission and the motive for its action being a desire to obtain revenue appear to have misled Your Lordship, and in Your Lordship's Despatch No 67, dated 18th July 1889, it was assumed that the Government of Bengal had wavered in its expressed intention to carry out the recommendations of the Excise Commission in regard to the substitution of central distilleries for outstills, and a hope was expressed that the rate of reform in Bengal would be materially accelerated The real facts of the case are fully explained in the Bengal letter No E $\frac{84}{4}$ 13, dated 28th November 1889, enclosure No (5) of this Despatch, and they have already been referred to above in paragraph 5 The Bengal Government is now going much beyond the recommendations of the Commission in the direction of abolishing the Outstill system It is probable that Mr Smith's misconception was due to the extension of the Outstill system in 1887 88 to a portion of the Hooghly *cum* Howrah district This measure arose out of a recommendation of the Excise Commission, that two Central Distilleries in that district should be closed and that the location of a third should be changed After careful inquiry, and in consideration of the fact that there was strong evidence of smuggling in the tracts affected, the extension of the Outstill system was held to be preferable The results of this change were investigated very fully in 1888, by an officer, Mr Westmacott, placed on special

duty for the purpose The final result was that from 1st April 1889 the Outstill system was again abolished in that district

19 Apart from the question of the general inaccuracy of Mr Smith's assertion regarding the action of the Bengal Government, the figures of the Excise Revenue show that there was not a decrease of ten lakhs which could by any possibility be due to the adoption of the recommendations of the Excise Commission The Excise Receipts in Lower Bengal were in—

| | Rx |
|---|---|
| 1883 84 | 1 042,539 |
| 1884 85 | 1,005,922 |
| 1885 86 | 958,469 |
| 1886 87 | 1,012,583 |

The Report of the Commission was laid before the Government of Bengal in September 1884 Orders were issued in the following month to carry out some of the recommendations, but as the contracts for the year had been made in the previous March, effect could not be given to those orders till the following year, and the first steps in the direction of substituting Central Distilleries for Outstills had effect from 1st April 1885 Consequently the decrease of revenue of the year 1884 85 as compared with 1883 84 had no connection with the adoption of the recommendations of the Commission The decrease in 1885 86 was Rx 46,753, or less than five lakhs In 1886 87 the revenue again rose above the figure of either of the two previous years, although in that year Central Distilleries were substituted for Outstills in some more districts

*Assertion that there is no risk of illicit distillation*

20 The supporters of the Resolution adopted by the House of Commons attempted to minimise the risk of illicit distillation in India Mr Smith remarked that illicit drinking was "a mere bugbear, an excuse to salve the consciences of the British people, an easy way to throw dust in the eyes of inquirers," and Sir William Harcourt remarked that "illicit distillation generally exists where the sympathy of the people is with drink, and not where it is against it" The following extracts throw light on this portion of the question —

*Extract from a memorandum by the Chief Commissioner of Assam*

"The preparation of rice beer presents no more difficulty than the infusion of a pot of tea, and has this additional facility that, whereas tea, under the circumstances in which we most know it, is an imported product which has to be purchased rice is the staple food of the country, and, being cultivated and stored in large quantities, every Kachari and every Miri has it always at hand The mode of preparation is to steep rice in water for two or three days, then boil it with certain herbs, which act as a yeast, and the result is beer It is rarely sold, each person manufacturing his own supply, and borrowing from his neighbour if he falls short"

"Pachwai is manufactured so simply that the process is only a little more complicated than the preparation of rice for ordinary meals or the brewing of a pot of tea"

"It should be noted that the rice beer is sometimes made to undergo a further process of distillation, and the distillate is called phatika It is almost as cheaply and simply made as the rice beer itself take two earthenware pots, in one of them put the rice beer, and on the top of it stand the other pot, first knocking a hole in the bottom of it Stand a saucer on the bottom of the higher pot, and stop the mouth of this pot with a vessel made in the shape of an inverted cone and filled with cold water Now set the whole thing on a fire The fumes rise, through the hole, into the upper jar, are condensed against the cold inverted cone, and drop into the saucer in the form of spirits"

"If people want to obtain spirits, they can do so either by getting smuggled spirit from the hills, or by brewing and distilling for themselves by methods with which they are quite familiar, and which are very cheaply and easily available"

*Extract from a Minute forwarded by the Government of Bombay*

"When licit markets for toddy were opened in all directions and tappers were allowed to take or send their toddy to any shop or distillery they pleased, the transport regulations broke down, and any one who wanted toddy for illicit distillation was able to carry it where he pleased on the plea that he was conveying it to some shop or distillery How greatly the facilities for illicit distillation were thus increased will be understood when it is remembered that any pot of fermented toddy can be converted into a ready charged still, and that distillation can be set going anywhere within the space of less than five minutes All the apparatus necessary, besides the pot of toddy, is an earthen saucer and a little wet earth where with to close tightly the mouth of the pot, and a small bowl to be placed floating on the surface of the toddy in the pot If a pot of fermented toddy thus treated is set to boil, and the saucer closing its mouth is kept cool by pouring water on it, the spirit given off from the boiling toddy in the shape of steam is condensed on the under side of the saucer and drips from the saucer into the bowl floating on the toddy ready to receive it Two or three bottles of strong spirit can thus be made in a couple of hours from an ordinary sized pot of toddy Distillation of this kind can be carried on anywhere, in the houses or in the fields, or in the jungles, wood and water are plentiful in all these coast talukas It was the custom of the whole country side to make toddy spirit in this primitive fashion before reforms were taken in hand in 1887 78 In those days such stills were in almost daily use in every village and hamlet of the toddy producing tracts"

Other passages bearing on this question are quoted in paragraph 70 (4) of this Despatch and in Appendix C Passages to the same effect will also be found in Appendix L The extracts quoted at the end of Appendix C show how prevalent illicit distillation is in the Punjab, a province in which the rates of duty are specially high We would also refer to the experiment in Thana and Kolaba described in the memorandum printed in Appendix E, as an instance in which the prevalence of illicit distillation, immediately following on an attempted increase in the rates of duty, led to a complete breakdown of the system

21 There is no room for doubt that illicit distillation prevails in many parts of India, that it is easily carried on, and difficult to detect The tendency to illicit distillation forms a very real and, at a certain point, an insurmountable obstacle in the way of raising the price of liquor by imposing a heavy duty on it In some places, the sympathy of the people is distinctly on the side of illicit distillation, and we are not aware of a single instance in which zeal for the cause of temperance has led to the discovery of unlawful practices In such a matter experience is a safer guide than theory The Bengal Excise Commission was composed of two Natives of India and two Europeans who had spent the greater portion of their lives in Bengal, and who were intimately acquainted with the country They visited 27 Bengal districts, personally inspected 216 Outstills and 9 Central Distilleries, and examined 320 witnesses either orally or by written questions They had no other duties to perform, and though their inquiry began in November 1883 they did not finish their labours till August 1884 Their report and the record of the evidence and proceedings fill two bulky volumes aggregating 648 quarto pages of closely printed matter The inquiry and report may fairly be characterized as exhaustive, and we have never heard that the perfect fairness of the inquiry or the impartiality of the members of the Commission has been impugned One of the members was Babu Krishna Behari Sen, a brother of Babu Keshub Chunder Sen, referred to in paragraph 7 of this Despatch, himself also a zealous social reformer On the question of the sympathy of the people with illicit distillation this Commission reported unanimously in the following terms —

"But, as a general rule, illicit spirit was distilled in small quantities and in the inner rooms of the houses or in the jungles. In the latter case, detection could only be the result of

accident In the former, no matter how active detective officers may be they can do little unless they are supported by the fellow villagers of the offenders, but it is notorious that excisemen cannot look for such support or aid The sympathy of the people is entirely with the illicit distiller and the smuggler, who as one of the witnesses expressed it is always sure of his safety, impunity, and the friendship of his neighbours He is sure that his neighbours will not betray him, and in case he is spotted by an outsider the neighbours will never turn evidence against him"

*Alleged statements of Mr Lallubhai Gordhandas*

22 In connection with the question of illicit distillation Mr Caine quoted the authority of an official who is intimately acquainted with the Excise administration of Bombay Mr Caine said --

Sir David Barbour is wisely silent with regard to Bombay I will not be silent While I was in Bombay I had a visit from Lallubhai Gordhandas General Assistant in the Abkari Department I had a long conversation with that gentleman I made careful notes of it and read them over to him with some care and he admitted that they accurately represented what he said His statements were (I quote from my notes) Throughout the Presidency there is no illicit distillation whatever for sale There may be a little prevalent where there are many toddy or mowra trees, for private consumption only We have got Mr Pritchard's system well in hand and illicit distillation is now reduced to a minimum'

23 The statement of the official named, with reference to this remark, will be found among the enclosures of the letter from the Government of Bombay, enclosure No (6) of this Despatch From that statement it will be seen that Mr Caine misunderstood what Mr Lallubhai Gordhandas said Mr Lallubhai Gordhandas denies having used the words attributed to him by Mr Caine regarding illicit distillation the words he did use bear a very different meaning Mr Caine's memory has apparently also deceived him in leading him to say that he showed the notes of the conversation to Mr Lallubhai Gordhandas and that the latter admitted that the notes accurately represented what he had said Mr Lallubhai explicitly contradicts these assertions The other enclosures of the Bombay letter furnish abundant proof of the incorrectness of the assertion that "throughout the" (Bombay) 'Presidency there is no illicit distillation whatever for sale' Mr Caine does not appear to have mentioned that Mr Lallubhai Gordhandas told him that "the charge against the collectors (of stimulating consumption by opening new shops)" was entirely groundless and opposed to facts", ' that his own observations and enquiry during his recent tours in Gujarat had inclined him to the opinion that, under the operation of the new abkari system and administration, the habit of liquor drinking was unquestionably decreasing among the poorer classes and semi wild tribes,' and that he strongly cautioned Mr Caine "against the fallacy of drawing general conclusions from isolated facts' Mr Lallubhai Gordhandas's fairness, in the opinion he formed about an increase or decrease in the habit of drinking is shown by his having stated that 'indications of an extension of that habit among some of the middle and upper classes were perceptible,' adding "that for this increase the Abkari Department was in no way responsible"

*Fallacy of arguments based on increase of revenue in recent years*

24 Throughout the Debate there are frequent references to the increase of Excise Revenue in India in recent years as affording evidence of an increase of consumption This question also was considered by the Bengal Excise Commission which remarked as follows —

"Conclusions regarding the increase in the number of consumers drawn from revenue statistics are equally misleading An increase in revenue in any given district or part of a

district does not necessarily indicate increase either in the amount of spirit consumed or in the number of consumers, and in like manner a decrease in the revenue does not prove that consumption is decreasing Any improvement in the administration which leads to the taxation of spirit previously consumed free of duty must cause a corresponding increase of revenue without any necessary increase of consumption Thus since the duty, which as has been shown in a previous section, used to be divided between the darogahs and the distillers, has been recovered by the Government there has been an increase in the revenue to the extent of the previous frauds but no increase in consumption On the other hand there has been an undoubted and most serious increase in the consumption of spirit of recent years in some places, such as the urban parts of the Patna and Monghyr districts, where the revenue has actually decreased in spite of the increased consumption

"A consideration of facts like these has convinced the Commission that it would not be safe to accept the revenue figures by themselves as the basis of any calculation"

25 The facts connected with the consumption of ganja in Bengal afford a striking illustration of the danger of assuming that an increase of revenue can safely be taken as proof that consumption has increased We quote the following passage from the Financial Statement for 1889 90 —

"The following statement shows the number of shops licensed for the sale of ganja, the quantity of ganja consumed the total revenue, and the incidence of taxation per seer for every year from 1868 69 to 1887 88 —

| Year | Number of shops | Consumption in maunds | Total revenue | Taxation per seer |
|---|---|---|---|---|
| | | | Rx | R |
| 1868-69 | 4 073 | 8 442 | 89 524 | 2 6 |
| 1869 70 | 4 437 | 8 667 | 92 521 | 2 6 |
| 1870-71 | 4 749 | 9 682 | 103 951 | 2 6 |
| 1871 72 | 4 934 | 9 972 | 106 275 | 2 6 |
| 1872-73 | 4 694 | 8 593 | 110 028 | 3 2 |
| 1873 74 | 4 398 | 8 125 | 107 785 | 3 3 |
| 1874 75 | 4,394 | 7 830 | 105 818 | 3 3 |
| 1875 76 | 3 340 | 7 389 | 112 035 | 3 7 |
| 1876 77 | 3 130 | 7 458 | 119 711 | 4 0 |
| 1877 78 | 3 247 | 8 197 | 138 [illegible] | 4 2 |
| 1878 79 | 3 241 | 5 100 | 131 555 | 6 1 |
| 1879 80 | 3 210 | 5 137 | 1[illegible]9 [illegible]16 | 6 2 |
| 1880-81 | 3 411 | 5 600 | 145 467 | 6 4 |
| 1881 82 | 3 488 | 6 431 | 171 379 | 6 6 |
| 1882 83 | 3 971 | 5 61[illegible] | 186 050 | 8 2 |
| 1883 84 | 3 298 | 5 881 | 197 371 | 8 3 |
| 1884-85 | 3 196 | 5 798 | 198 760 | 9·0 |
| 1885 86 | 3 033 | 5 71[illegible] | 194 662 | 8 5 |
| 1886 87 | 3 046 | 6 264 | 207 567 | 8 2 |
| 1887 88 | 2 949 | 6 550 | 224,497 | 8 5 |

"Notwithstanding the large increase of population which must have taken place between 1868 69 and 1887 88 the number of shops for the sale of ganja has decreased by more than 27 per cent and the consumption by more than 22 per cent, while simultaneously the revenue has increased by more than 150 per cent, and the incidence of taxation per seer has increased by more than 2 ·6 per cent"

26 In the period during which the Excise Revenue has increased there

has been a large increase in other branches of revenue For example, the Stamp Revenue has increased between 1871 72 and 1888-89 from Rx 2,476,833 to Rx 3,927,058, or by about 59 per cent The increase of Excise Revenue (including for the present purpose the receipts from the duty on imported wine, spirits, and beer), is much greater, being from Rx 2,605,227 to Rx 5,253,629, or by about 101 per cent But the Excise Revenue has increased, not merely by ordinary growth, but also owing to the adoption of stricter systems and the steady raising of the rate of duty whenever it was possible to do so The duty on imported spirits during the period in question has been raised from R3 per gallon L P to R5 L P, or by 66 per cent, and in Appendix F will be found a statement showing the increases in the rates of duty on country spirit in recent years the figures there given show that there has been a steadily increasing use of the form of discouragement of drinking which effects its object by increasing the duty and thus raising the price of liquor The only exceptions are in the case of the North Western Provinces and Oudh, where it was found necessary to reduce the high rates introduced experimentally on the first introduction of the Central Distillery system in 1860 63

27 A large portion of the increase which has occurred in the Excise Revenue is due to the general prosperity which India has enjoyed for many years The wage earning classes have obtained more regular employment on the large works which have been constructed in the last thirty years, and their wages have in many cases been materially increased the construction of Railways has improved the condition of the lower classes in most parts of India, and they have consequently been in a better position to indulge their taste for drink than they formerly were It is these classes that chiefly consume country liquor, and in India, as in England, an increase of the Excise Revenue in any year is an indication that the year has been a prosperous one The following extract from a statement by the Dewan of Mysore will show that similar causes are producing similar results in that State —

> "Excluding therefore this increase from consideration we still find a further and considerable increase common to both arrack and toddy which we can only attribute to increased consumption In my opinion it is the result of prosperous seasons and good crops and of the very great rise in the wages of labour which has taken place within the last few years With extensive railway works between Gubbi and Harihar, with the large expansion of the gold industry in Kolar, and with public works of all kinds employing large numbers of coolies in every part of the province, the demand for labour has for some time past been far in excess of the supply, and led to the importation of a large miscellaneous class of labourers from outside the province The high wages earned by labourers of this class as well as by those of the province, account in my opinion for a great part of the increased consumption of both arrack and toddy"

28 In this connection we desire to refer to the import of spirits into India by sea, the increase in which was alluded to in the Debate as part of the indictment against the policy of the Government of India In respect of this portion of the liquor traffic no accusation of stimulating consumption by the Outstill or Farming system, or by imposing a minimum guarantee, can be brought against any Province, for no such system is, or ever has been, applied in the case of imported liquor Such liquor is practically dealt with in the same way as liquor in England, except that the number of shops is very limited The consumption of imported liquor could therefore only have been stimulated by reducing the rate of duty The rate of duty has not been reduced, but has, on the contrary, been increased twice within the last twenty years

29 We give below a table showing the imports of spirit for each year since 1870, the rate of duty per gallon, and the amount of duty realised —

*Importation of Spirits into British India by Sea from Foreign Countries*

| During | Quantity | Amount of Customs duty realised | Rate of duty per gallon of London proof |
|---|---|---|---|
| | Gallons | Rx | R |
| 1870 71 | 461,323 | 184 309 | |
| 1871 72 | 671 626 | 167 417 | |
| 1872 73 | 723 609 | 184 068 | 3 |
| 1873 74 | 608 824 | 193,261 | |
| 1874 75 | 674 987 | 215 240 | |
| 1875 76 | 704 874 | 2[illegible]5 667 | |
| 1876 77 | 654 527 | 255 128 | |
| 1877 78 | 737 714 | 2[illegible]5 983 | |
| 1878 79 | 692,384 | 286 847 | |
| 1879 80 | 814 334 | 321 846 | |
| 1880 81 | 848 238 | 307,905 | 4 |
| 1881 82 | 842 739 | 33[illegible] 497 | |
| 1882 83 | 949,169 | 353 624 | |
| 1883 84 | 894 420 | 3[illegible],210 | |
| 1884 85 | 857 970 | 344 193 | |
| 1885 86 | 936 884 | [illegible]63 07[illegible] | |
| 1886 87 | 1 064,386 | 4[illegible]9 708 | |
| 1887 88 | 1 084 487 | 462 935 | 5 |
| 1888 89 | 1,119 367 | 482 854 | |

30 It will be seen that in 18 years the rate of duty has been increased by 66 per cent, and that, nevertheless the quantity consumed has increased by 142 per cent and the revenue by 161 per cent The fact that the rate of increase of revenue is not proportionate to the increase in quantity and in duty is an indication that the spirits now imported contain on an average less alcohol per gallon than in former years In quantity of pure alcohol imported the increase is about 50 per cent The increase of the Excise Revenue proper *i e*, excluding the duty on imported wines, spirits, and beer, between 1870 71 and 1888 89 has been from Rx 2 374,465 to Rx 4 705,346, or an increase of 98 per cent, against one of 161 per cent in the case of imported spirit

31 The figures we have just given show clearly that an increase in the revenue derived from excise or even in the quantity of liquor consumed does not necessarily indicate any relaxation of the restriction on the liquor trade We have adopted what is admitted to be the most efficacious means of restricting the consumption of imported spirits by imposing a high duty and raising the rate from time to time The imports have, nevertheless, increased, and the increase has been greater, proportionately, than that of the Excise Revenue proper We believe that a portion of this increase is due to the higher rates of duty gradually imposed on spirit manufactured in the country which have made it possible for imported spirit to compete in some places with country spirit If we are correct in this conclusion, there cannot have been any stimulus of the sale of country spirit by reducing the cost at which it may be procured But apart from that, the point we wish to bring out is that the fact of an increase having taken place in a similar branch of revenue where we have admittedly adopted the best possible means of restricting consumption is sufficient to show that a mere increase in the Excise revenue is not a ground for condemning our Excise administration

*Mr Caine's statement regarding the increase of consumption of liquor in Bombay*

32 After the passage in his speech quoted in paragraph 22, Mr Caine proceeded as follows —

The system has now been in good working order for ten years and what are the results? In 1882 the consumption of ardent spirits in the Bombay Presidency was two millions of gallons and in 1886 it had risen to 2 700 000 gallons these being the latest available figures There was thus a net increase of 40 per cent in four years, which means that it would double itself in ten years We are asked to believe that this increase is due to the change from illicit to licit consumption

A reference to paragraphs 8 to 16 of the memorandum of the Commissioner of Abkari appended to the Bombay Government's letter of 6th December, will show that Mr Caine has exaggerated the increase of consumption of liquor in the period he deals with His figures do not represent the consumption of ardent spirits in the Bombay Presidency either in 1882 or in 1886 He has, apparently —his figures cannot be traced in the Excise Reports—, compared the consumption of a smaller number of districts at the beginning of the period with that of a large number at the end of it, and thence deduces an increase in consumption of 40 per cent in four years It is shown in the memorandum mentioned that if figures which are rightly comparable are taken, the increase was 10 per cent only and it is claimed that of this the larger portion was due to the measures which had reduced smuggling from Native States and illicit distillation We do not charge Mr Caine with intentional misrepresentation his mistake was no doubt made in ignorance and was due to his imperfect acquaintance with the facts but we would strongly urge that statements of this sort made in Parliament where they cannot be contradicted at the time, should not be accepted as evidence sufficient to justify what is practically a vote of censure on the Excise administration of the Government of India

*Mr Caine's statements in regard to the Revenue from Foreign liquor in Bombay*

33 Mr Caine next gave figures showing the increase in revenue in the Bombay Presidency from (1) foreign liquors, (2) country spirits, and (3) drugs he quoted average figures for the five years ending in 1877 and in 1882 and the figures of each year from 1883 to 1888

The figures given for foreign liquors by Mr Caine represent merely the fees payable on account of licenses for the retail sale of such liquors, and not the duty, and have only the most remote connection with the quantity of liquor consumed, with this important qualification, the figures are correct But the increase of Rx 1,600 in the five years ending 1882, as compared with those ending 1877, is almost entirely accounted for by the fact that in the earlier period the receipts in the city of Bombay averaging Rx 1,300 were credited to the Municipality, and therefore not included in the Public revenue, whereas those receipts were in all, except the first year of the later period, credited to the Government Mr Caine has, therefore, inadvertently shown the increase of revenue at four or five times the real amount

The omission of the Bombay City receipts in one of the five years ending 1882 vitiates the average of that period for comparison with later years, and there was no appreciable increase up to 1883 84

After that year there was a considerable rise, correctly stated by Mr Caine

There was, however, a reduction in the number of shops from 398 in 1883 84 to 343 in 1884-85, and the increase in revenue was entirely due to a very considerable raising of the license fees for shops Further comment on such figures, and the use made of them, is unnecessary

*Mr Caine's statements in regard to Revenue from country spirit in Bombay*

34 For country spirits Mr Caine gives what he states to be the revenue derived from "spirit manufactured at the Government distilleries" His figures are inaccurate, as is shown in the memorandum* by the Bombay Commissioner of Abkari The increase which has occurred in the revenue from the still head duty on spirits manufactured at the central distilleries in Bombay is mainly due, as stated by the Government of Bombay,—

(a) to the extension year by year of the Central Distillery system to districts in which the Farming system had before been in force ,

(b) to the raising of the rates of duty, of which the Commissioner gives a few striking instances in his memorandum and full details in the appendix, and

(c) to the absorption of Native States into the system under the management of the Bombay Excise Department

*Mr Caine's statement in regard to Revenue from drugs in Bombay*

35 In stating the revenue derived from drugs Mr Caine has omitted to mention, no doubt because he was ignorant of the fact, that in the period for which he gives figures, duty on import, export, and transport of drugs was added to the taxation previously imposed The figures for the different periods are not, therefore, comparable

*Mr Caine's remarks on the increased consumption of beer*

36 Mr Caine made the following remarks concerning beer —

"There was also an increase of 60 per cent in the imports of malt liquors in the three years Furthermore there is all over India a steadily increasing manufacture of beer, strong in alcohol on which no duty is paid All the increased consumption is Native and not English The English population is more sober and abstemious than in times past, and its consumption of liquor has certainly not increased We have now 15 000 teetotallers in the Indian Army and the evidence goes to show that a decreasing amount of liquor is consumed by our soldiers"

In the above statement there are one or two slight inaccuracies of fact which we need not specially notice, but the statement that no Excise duty is paid is true generally of beer manufactured in British India after the European method

37 Within the last fifteen years—the manufacture of beer in India is of recent date—the propriety of levying an Excise duty on beer has several times been considered by the Government of India The conclusion arrived at on each of those occasions was that it was undoubtedly right that a duty equal to that imposed on imported beer should be levied, but that the amount of beer manufactured in India was as yet so small that it was not worth while to undertake legislation for this purpose and to incur the cost of collection If duty had been payable in 1888 at one anna a gallon, the amount of revenue would only have been Rx 4,500, and from this must have been deducted the cost of collection The levy of duty was, therefore, not finally negatived, but postponed until the manufacture of beer in India should assume larger proportions.

* Paragraphs 21 and 22 on page 27 of the enclosures

38 The table below furnishes information regarding the consumption of beer in India since 1877—

| Year. | Beer manufactured in India | Imported Beer | | Total | Consumption | | |
|---|---|---|---|---|---|---|---|
| | | Fr general consumption | For consumption by Troops | | By Tro ps | | By others than Troops. |
| | | | | | Indian Beer | Imported Beer | |
| | Gallons | Gallons * | Gallons * | Gallons | Gallons | Gallons * | Gallons |
| 1877 | 2 164 048 | 1 378 077 | 3 123 128 | 6 615 253 | 954 933 | 3 123 128 | 2 537 192 |
| 1878 | 1 [illegible] 769 | 1 089 711 | 1 965 722 | 4 577 202 | 869 270 | 1 96[illegible] 222 | 1 742 710 |
| 1879 | 1 569 026 | 1 06[illegible] 347 | 2 156 325 | 4 790 698 | 872 296 | 2 156 32[illegible] | 1 762 077 |
| 1880 | 1 974 578 | 1 1[illegible] 2[illegible]9[illegible]8 | 1 69[illegible] 9[illegible]9 | 4 8[illegible]3 215 | 1 298 773 | 1 695 9[illegible]9 | 1 828 483 |
| 1881 | 2 148 711 | 1 19[illegible] [illegible] | 1 708 596 | 5 356 702 | 1 764 927 | 1 708 [illegible]96 | 1 883 179 |
| 1882 | [illegible]1 667 | 1 1[illegible]0 554 | 1 486 234 | 5 251 455 | 1 690 914 | 1 486 234 | 2 065,807 |
| 1883 | 2 [illegible]97 [illegible]98 | 1 [illegible]61 444 | 1 906 520 | 5 765 [illegible]62 | 2 0[illegible]7 169 | 1 906 520 | 1 831 573 |
| 1884 | 2 778 680 | 1 066 913 | 1 [illegible]0[illegible] 062 | 5 [illegible]0 655 | 2 0[illegible]0 499 | 1 505 062 | 1 815 094 |
| 1885 | [illegible] 150 913 | 1 299 408 | 3[illegible]5 396 | 4 82[illegible] 146 | 2 266 801 | 3[illegible]5 396 | 2 182 949 |
| 1886 | 4 403 698 | 1 715 698 | 152 064 | 6 271 340 | 3 37[illegible] 361 | 1[illegible] 064 | 2 779 915 |
| 1887 | 5 08[illegible] 030 | 2 138 [illegible]18 | 387 788 | 7 611 336 | 4 1[illegible]8 658 | 387 788 | 3 044 890 |
| 1888 | 5 35[illegible] 191 | 398 [illegible]80 | 41[illegible] 816 | 8 166 587 | 4 628 175 | 41[illegible],816 | 3 12[illegible] 596 |

* Official years.

39 These figures do not bear out the assertion that the increased consumption of beer "is Native and not English" The consumption of beer by the British troops in India has increased This is not necessarily inconsistent with Mr Caine's assertion that the British soldier is more temperate than formerly, as the quantity of beer supplied to the British soldier by the canteens only represents a portion of the total consumption of liquor by the army, and there has been an increase in the number of the troops from 60 000 to 70,000, dating from 1885, there has also been a marked decrease in the consumption of spirits by British soldiers Moreover, the consumption by the general population, shown in column 8 of the table, is not consumption by Natives of India only, Natives of India as a rule do not drink beer made after the European method, but there is a considerable and increasing European and Eurasian population in India, and increase in the consumption of beer by the general population is almost entirely confined to these classes The number of Europeans in India was—

| | |
|---|---|
| In 1871 | 121 147 |
| In 1881 | 142,612 |
| Increase . | 21,462 |

As the number of British troops was not increased between 1871 and 1881 the whole of this increase occurred among the European general population, and undoubtedly there has been a further increase since 1881 when the last census was taken The census returns do not show separately the numbers of the Eurasian population, but there is no reason to doubt that this section of the population has also increased A great part of the increase of consumption of beer must be due to the mere numerical increase in the European and Eurasian population Mr Caine's assertion that the whole of the increase in the consumption of beer is due to increased consumption by Natives is, as nearly as may be, the exact opposite of the facts

40 On a consideration of the figures showing the amount of beer manufactured in India contained in the above table, we some time ago formed the opinion that the production has so increased as to make it worth while to impose an Excise duty And in our Despatch No 327, dated 15th October 1889, we proposed the levy of duty at the same rate as is levied on imported beer Of this Your Lordship has since approved

*Additional liquor shops in Ahmedabad*

**41** Mr Caine made a charge regarding the opening of additional shops in the Ahmedabad District in the following words —

"I read in this last report, 1886-87—

"'There were 102 spirit shops in the Ahmedabad district in the year 1884-85 Out of this number 19 shops were closed in the following year for want of custom But during the year under report it was found necessary to re open 11 of them'

"Another paragraph in the same report gives the explanation of this remarkable operation —

"'During the three years for which the farms were sold the farmer was not able to sell the full quantities of spirit removed by him from the distilleries under his minimum guarantee So to enable him to do so, and keep up the revenue, 11 shops had to be re opened' During these four years under review in these paragraphs the spirit issued from the Ahmedabad Distillery to this farmer who required 11 shops to be re opened was as follows —48,000 gallons, 57,000 gallons, 63 000 gallons, 69,000 gallons The maximum of revenue is undoubtedly secured, the minimum of consumption is secured by an increase from 48,000 to 69,000 gallons, an increase of 45 per cent. in four years"

**42** The reason why so large a number of shops as 102 was allowed in Ahmedabad was that a part of the district interlaces with territory belonging to the Gaikwar of Baroda (the Chief who is said to have expressed to Mr Caine his wish to enforce total prohibition if he were permitted), and that in the Gaikwar's territory the facilities for obtaining liquor were greater and the price of liquor much lower than in Ahmedabad, in consequence it was necessary to allow an unusually large number of shops with the view of preventing smuggling from the foreign territory The facilities for obtaining smuggled liquor were, however, so great that the farmer gave up for a time the attempt to compete with the Baroda farmers, and asked that nineteen of the shops should be closed, hoping that the negociations then in contemplation for the introduction of a stricter system in the Gaikwar's territory would put an end to the illicit practices As these negociations were prolonged the farmer asked that eleven of the shops might be re opened in order that he might recover a portion of the custom in British territory which he had been compelled to relinquish to his rivals in Baroda This was allowed But when, in July 1886, the negociations with Baroda were brought to a successful issue, these eleven shops were again closed

*Alleged increase of shops in the North Western Provinces and Oudh*

**43** After referring to the increase of shops in Ahmedabad, Mr Caine proceeded to make similar charges regarding several districts in the North-Western Provinces and Oudh, and quoted extracts from the Excise Reports of that Province The Government of the North Western Provinces and Oudh, in the letter which is appended to this Despatch, enclosure No (12), deals in succession with each of those charges We need not refer to them in detail, but merely remark that in our opinion it is shewn that if Mr Caine had referred to the context of the reports from which he culled his passages, if he had even quoted in full all those he selected, and if he had stated the explanations of the various facts he brings to notice contained in the reports and in the orders of the Board of Revenue and the Local Government on them, the facts would have borne a different complexion from that which he put upon them

**44** The "standard" number of shops in proportion to population, mentioned in Mr Caine's quotations, was laid down only as a general standard for comparison to assist Collectors in determining the appropriate number of shops

for then districts, because it had been found that the proportion of shops in different districts varied in a manner which appeared to be capricious This standard had for its object, wherever it was to be used with the effect of increasing the number of shops, the displacing of illicit by licit consumption, and it was applied as frequently to the reduction of the number of shops as to their increase The real facts are obvious from the Excise Reports and the orders passed by Government thereon

We reproduce here the remarks of the North Western Provinces Government on one of Mr Caine s quotations, in which the standard number of shops was mentioned —

"The passage referred to is paragraph 32 of the Report of the Commissioner of Excise for 1885 86 which runs as follows ( the italics are not in the report) —

*Etawah* —The number of sh ps h is incre ed fr m o3 to 67 There are 5 shops in the Municipality whil ar rep ite l t b suffi ie it In the vill e tracts th number is still far below the Government standard *there is only ne shop t 10 368 of p pul ition or one i 23 6 sq iare miles* Efforts are being ma le to bring the numbe of shops up to the pie crib d ta dai l B i le the 67 shops n w opened licenses were granted for others but they were withdrawn when it was f und that no liqu r was sold at these shops

" H re agein the words there is only one shop to 10 368 of popul ition or one in 23 6 square miles have been omitted, with an object obviou ly, similar to that which led to the omis ion of the words indicated in the preceding paragraph A maxim im stand ud having been prescribed by the Government with the object of adopting precautions ag inst the con sumption of unexcised liquo the intention in this pa sage w is to explain how and why this standard was not worked up to The aim of the writ r w is not to draw the attenti n of the Government to the f ict th it he had increased the number of shops but to exp'ain that although he had increased them the circum tances of the district do not admit of the adoption of a standard prescribin a higher m iximum as a safe guide Incidentally he di closes what Mr Caine was careful to conceal from the H u e that there is one shop only to more than 10 000 persons and to every 23 5 square mile From paragraph 15 of this letter will be seen more fully what are the circumstances of the district'

Since 1883 84 the number of shops for the sale of distilled liquor of all kinds in the Nor h Western Provinces and Oudh has been reduced by 1,523 This is conclusive proof that in recent years there has been no attempt to unduly increase the number of shops

### *The liquor shop in Backergunge*

45 Mr Caine in his speech during the Debate made a charge against the uthorities of a district in Bengal in the following words —

" In the district of Backergunge, in Bengal a religious fair is held every year For some years past a liquor shop has been established there The agent of one of the excellent and useful associations which are springing up all over India, watching the actions of Government, called upon the zemindar who owned the land and urged him to refuse to supply land for the liquor shops any longer He refused accordingly but the Collector, Mr Clay of Backer gunge dropped on the zemindar at once and wrote to him asking for an explanation The zemindar called and explained and two more letters followed, both of which I will read the first is addressed to Chunder Dass farmer of corn spirit, and drugs, Lakutia —

" In accordance with the ord r of the Collector passed t day you are directed to open your shop as usual at the aforesaid mêla A copy of this order is sent to the proprietors of that mel so that they may present to the Collector any objection, if they have any, to the openin of the aforesaid shop at the mêla—G C Dutt, Excise Deputy Collector'

'The same gentleman, a Mr Dutt, writes to Baboo Behari Lal Roy and two other zemindars—

"'As a person named Parna Chunder Das *for a fee of 75 rupees* got a license for setting up a shop for the sale of wines ganja and opium at your Lakutia mêla, and you did not allow him place to open his shop then an order was issued on him to open his shop, and a copy of that order served on you that you may present to the Collector your objections, if you have any, to give him land for this purpose Up to this day you have presented no objection and

given him no land for his shop You are ordered to show cause before the Collector within two days why that shop should not be set up at your mêla'

"What does this mean? These men are anxious to have their religious festival conducted decently and in order and this Revenue official comes down upon them like a thousand of bricks because of the shop not being opened Just suppose for one moment a similar case in England"

The inference to be drawn from this statement is that undue pressure was put on the zemindar to induce him to give a site for a liquor shop

46 We will state the real facts of the case in connection with this shop A fair is held every year in November at Lakutia This fair is not a religious fair in any proper sense of the term Like most, if not all, of the great fairs of India, it is held at the time of a religious festival but is practically a fair for secular purposes For more than twenty years a shop for the sale of liquor had been each year opened at the fair Neither the proprietors nor any one else had ever raised any objection to the opening of the shop till 1888, no complaint was ever made of drunkenness at the fair and the proprietors had always willingly granted a site for the shop In November 1888 the right to open the shop was sold in ordinary course When the purchaser went to open the shop a site was refused him and he reported this to the Deputy Collector This was the first information the Excise authorities had of the change of view of the proprietors As the reason of the change was not known a courteous letter was written on the 19th November by the Deputy Collector to the proprietors Of that letter Mr Caine has given a translation the following is a full and exact translation, from which it will be seen that the tone of it is very different from what Mr Caine believed it to be

"To the Hon'ble Rakhal Chandra Ray the Hon'ble Behari Lal Ray and the Hon'ble Pyari Lal Ray (Zemindars)—As a man by name Purno Chandra Das has taken the settlement at fees R7[illegible] of the ganja opium and spirit shops in your Honors' Lakutia fair and as your Honors have not given him a site for the shop an order (or permission) was given him for opening the shop, and a copy of the order (or permission) was sent to your Honors, so that your Honors might represent before the Collector any objection you have to granting a site, but up to the present your Honors have not represented any objection Therefore it is now *written* (not ordered) to your Honors that you may within two days represent to the Collector the reason why the shop should not be opened'

When that letter was written by the Deputy Collector, the Collector had no knowledge of the fact that an objection had been raised to the opening of the shop Mr Caine was misinformed when he said that the letter quoted was written after the Collector's correspondence and interviews with the proprietor The next day the proprietor wrote to the Collector that in order to check drunkenness he was not inclined to allow a liquor shop to be opened at the fair The Collector inquired why objection was raised then for the first time as there had been none in former years The proprietor on the 21st November wrote explaining his reasons at length On receipt of his letter the Collector gave instructions that the shop should not be opened and the shop was not opened

47 This incident is a striking illustration of the disadvantage at which the Government of India is placed when its policy is discussed in England The inaccurate version of the facts which was furnished by Mr Caine was no doubt accepted as correct in the House of Commons The true facts cannot be made known till this Despatch reaches Your Lordship

*The Opium shop in Lucknow*

48 In the Debate a description by Mr Caine of a visit paid by him to an

opium shop in Lucknow was quoted We accept Mr Caine's words as a substantially correct, though highly coloured, description of what he saw, and we regret, as much as Mr Caine and Mr Smith, that the habits of any class of the people, however small, should be such as to lead to what Mr Caine saw The women whom Mr Caine saw would be persons who were, or had been, leading a life of open immorality, and we believe that if the haunts of the dregs of the population in any great city are examined scenes of vice, misery, and excess will be found, and that Lucknow is not an exception to the general rule We have done what we believed to be practicable and expedient in the direction of discouraging the smoking of opium and its preparations by imposing a heavy duty on it, and by reducing the number of shops licensed for smoking The papers forwarded by the North Western Provinces Government, enclosure No (13) of this Despatch, show that the habit of opium smoking was much more prevalent in Lucknow in the time of the Kings of Oudh than it is now The number of shops licensed for opium smoking has been steadily and persistently reduced till the number is now as low as is consistent with refraining from attempting the impossible task of absolutely preventing the smoking of opium The number of shops for opium smoking in the Lucknow District was—

| | |
|---|---|
| In 1870 | 50 |
| „ 1874 | 20 |
| „ 1883 | 12 |
| „ 1885 | 6 |
| „ 1887 | 3 |
| for 1890 | 2 |

*Alleged wish of the Gaikwar of Baroda to prohibit the consumption of liquor*

49 In his speech Sir John Gorst remarked that there was not a single Native State where total prohibition is effected or indeed attempted to be carried out, and Mr Caine thereon interpolated "The Gaikwar of Baroda would do so to morrow if he were permitted He told me so"

We cannot, of course, say what the Gaikwar's personal wishes may be until he has directly or indirectly indicated them to us But in the records of our Foreign Department there is nothing to show that the Gaikwar has ever shown any desire to abolish the liquor shops in his territory, and we have ascertained from the Resident at Baroda that the Durbar has never expressed a desire to adopt measures of total prohibition in respect of the liquor trade in the Baroda State

50 That the wishes of the Gaikwar, as stated to Mr Caine, if the statement was not merely a form of politeness misunderstood by Mr Caine, were of very recent origin, our knowledge of the history of the Excise arrangements in Baroda proves conclusively The Bombay Government in introducing the reforms of the last ten or twelve years—which may be generally described as the abolition of the Farming system, the introduction in its stead of a system under which a fixed duty is levied on each gallon of liquor, and the increase of the price of liquor by raising, from time to time, the rate of duty, coupled with strong preventive measures against illicit distillation and sale—encountered more difficulty in Gujarat than in any other part of the Presidency In Gujarat British territory is surrounded by and interlaced with Native States,—the largest and most important of which is Baroda—the Excise arrangements of which rendered it impossible to

enforce a stricter system in our territory with the same measure of success as elsewhere The system which up to 1887 prevailed in Baroda, the ruler of which is said to have expressed to Mr Caine his desire to enforce absolute prohibition, was that referred to by Rao Bahadur Lallubhai Gordhandas as "the old detestable Farming system" in the extract from his report given in paragraph 72 of this Despatch Some of the results of that system were the sale of liquor in Baroda at much lower prices than in adjoining British territory, constant smuggling from Baroda, frequent affrays between the smugglers and the British preventive officers, and the demoralization of the people on both sides of the border by the facilities furnished by Baroda for obtaining cheap liquor It was only with the greatest difficulty, and after invoking the help of the Government of India, that the Government of Bombay induced the Baroda Darbar to modify these faulty Excise arrangements In 1887 the Baroda State did consent to introduce a stricter system, the agreement made with it providing for the introduction of the Central Distillery system in a portion of the State, and elsewhere, for the maintenance of a narrow belt of land extending to two miles on each side of the border, in which shops and sales should be entirely prohibited These arrangements are being carried out, but difficulties are still encountered in securing the co operation of the Gaikwar's Government in measures which have for their object the enhancement of price and restriction of consumption of liquor

51 The extract given in Appendix K from a memorandum by Rao Bahadur Lallubhai Gordhandas shows that judged by every possible test which can be reduced to figures—the proportion of shops to area and to population, and the consumption of liquor per head,—the facilities for drinking and the amount of drinking are very much greater in Baroda Territory than in the adjoining British Districts It is also shown that there has recently been a larger proportionate increase of revenue in Baroda

52 We therefore maintain that if the wishes of the Gaikwar are what Mr Caine supposes them to be he has, at any rate, not shown any sign of desiring to give effect to them, the actions of the Baroda State, so far from indicating a desire for total prohibition throw obstacles in the way of increasing such restrictions as are practically possible, and greater facilities for drinking are afforded in the Gaikwar's territory than are allowed in the British Districts Within the last few months the Government of Bombay has officially appealed to us to exercise the authority of the Government of India by compelling the Gaikwar of Baroda to withdraw his refusal to raise the duty on spirit and increase the selling price of liquor The case is still under consideration

53 One of the objections raised by the Gaikwar's Dewan to the proposal of the Bombay Government that the rates of duty should be raised was that the measure "would compel liquor consumers to resort to illicit distillation, which could not be checked except by largely increasing preventive establishment at heavy cost to their Government" This objection was raised in August 1889, and subsequent to the date on which Mr Caine had his conversation with the Gaikwar, and certainly affords no indication of an intention to prohibit liquor altogether, a course which would lead to still greater loss of revenue and to heavier expenditure on prevention

*The Excise system of Bengal*

54. Mr Caine said —" The worst and rottenest Excise system in the

civilised world is that of India, the worst and rottenest of the various systems of India is that of Bengal" We have already explained the circumstances under which owing to the growth of illicit distillation under the Central Distillery system, Outstills were, after 1877, extensively re introduced throughout Bengal We have admitted that the change was made without sufficient discrimination, and that, coupled with the removal of the restriction on the capacity of Outstills, it led to an increase of drinking As soon, however, as experience had shown that this was the case, steps were taken to remedy the evil, and there are the strongest grounds for holding that in recent years drinking has decreased and not increased

55 We shall now give a few figures to show that the Bengal system does not now and never did, merit the indiscriminate condemnation which Mr Caine has applied to it

The number of shops for the sale of all kinds of liquor and drugs in Bengal is shown in the following table for each year since 1870 —

| Year | Distilled liquor | Drugs | Tari | Pachwai |
|---|---|---|---|---|
| 1870 71 | 8 193 | 15 565 | 21 670 | 1,687 |
| 1871 72 | 8 157 | 16 615 | 21 689 | 1 815 |
| 1872 73 | 7 271 | 17 119 | 22 [illegible]1 | 1 844 |
| 1873 74 | 6 [illegible]2 | 10 975 | 22 [illegible]73 | 2 006 |
| 1874 75 | 6 152 | 9 240 | 1[illegible] 424 | 1 863 |
| 1875 76 | 5 294 | 7 124 | 19 265 | 1 661 |
| 1876 77 | 5 183 | 7 092 | 18 844 | 1 677 |
| 1877 78 | 5 267 | 7 218 | 19 077 | 1 717 |
| 1878 79 | 6 751 | 6 999 | 19 018 | 1 739 |
| 1879 80 | 6 878 | 6 877 | 21 [illegible]9 | 2 066 |
| 1880 81 | 7 369 | 7 145 | 25 563 | 2 034 |
| 1881 82 | 6 874 | 6 796 | 30,[illegible]68 | 2 135 |
| 1882 83 | 5 634 | 6 499 | 30 311 | 2 159 |
| 1883 84 | [illegible],740 | 6 513 | 20 138 | 2 [illegible]59 |
| 1884 85 | 5 502 | 6 [illegible]91 | 19 577 | 2 168 |
| 1885 86 | 5 2[illegible]8 | 6 005 | 19 5[illegible]5 | 2,162 |
| 1886 87 | 5 310 | 5 922 | 19 471 | 2 195 |
| 1887 88 | 5 112 | 6 059 | 19 051 | 2 157 |
| 1888 89 | 4 539 | 6 092 | 18 467 | 2,203 |

It will be observed that since 1870 71 the number of shops for the sale of distilled liquor has been reduced by 3,654, or more than 44 per cent , the number of shops for the sale of drugs has been reduced by 9 473 or more than 60 per cent , the number of shops for the sale of tari has been reduced by 3,203, or more than 10 per cent , the number of shops for the sale of pachwai, or rice beer, has been increased by 516, or more than 23 per cent

Tari and pachwai are comparatively weak and harmless liquors

56 Some difficulty is experienced in giving the rates of duty on spirit for different years in a form suitable for comparison, as there is no uniform rate for the whole Province and there have been frequent changes of system, the Central Distillery system and the Outstill system frequently replacing one another The course of these changes is explained in Appendix II We shall, therefore, merely attempt to give an outline of the nature of the changes in the rate of duty

57 The Central Distillery system was introduced into the eleven districts in Bengal comprising the Burdwan and Presidency Divisions in 1861 62, it was extended to sixteen other districts in 1862-63, and to seven more in 1864 65

In the Burdwan and Presidency Divisions the duty was levied at the

uniform rate of R2 4 a gallon But it was not found possible to levy the same high rate of duty in the districts in which the Central Distillery system was introduced in 1862 63 and 1863 64, and it was also found impracticable to enforce a uniform rate while the rate of R2 4 was generally maintained in the Burdwan and Presidency Divisions, and even subsequently increased in many places, in other districts lower varying rates were imposed

It will be seen from Appendix F that the general tendency was to increase from time to time the rate in all districts The rates in the Presidency and Burdwan Divisions were doubled in some districts, and more than doubled in others

In most districts of the Rajshahye Division the rates were also doubled The same remark applies to the Bhagulpore, Patna, and Orissa Divisions, while the duty has been considerably increased in all districts of the Chota Nagpore Division

There are three distinct periods in Excise administration in Bengal since 1860, namely (1) the introduction of the Central Distillery system (2) the reversion to the Outstill system in the years after 1877, (3) the reversion again in many places to the Central Distillery system in 1885 86 and following years Up to the time of the abolition of the Central Distillery system the general tendency was towards an increase in the rates of duty, and when the Central Distillery system was re introduced in 1885 86 the high rates previously levied were again imposed The highest rate of duty is now R5 as compared with R2 4 in 1861, an increase of more than 120 per cent

58 During the same period the rate of duty on ganja has been continuously raised from R2 6 per seer in 1870 71 to R8 5 in the present year Ganja is a drug which is far more injurious in its effects than spirit or than any other drug commonly consumed

59 The rate of duty on opium varies in different districts In 1870 71 the selling price was as follows —

- R16 per seer in seven districts,
- R18 in one,
- R20 in two and
- R22 in thirty three

At the present time the rates are —

- R16 per seer in seven districts
- R20 in one
- R22 in one and in part of another,
- R24 in one and in the remaining part of that just mentioned;
- R26 in four,
- R27 in five,
- R28 in twenty one,
- R30 in one, and
- R32 in three

As the cost of producing opium is about R7 a seer, a rise in price from R22 to R32 represents an increase in duty of nearly 80 per cent

60 The Chief Commissionership of Assam was formerly a portion of Bengal It was separated from that Province in 1874, and the figures of number of shops and duty just given refer only to the present Province of Bengal It will, however, be convenient to indicate in this place what the policy of Government has been in regard to the consumption of opium in Assam, because that policy was initiated by the Government of Bengal Assam was acquired between 1826 and 1854 The poppy was extensively cultivated in it, and

the population, which was remarkable for its indolence, largely consumed opium It may be that the excessive dampness and malaria which prevail in Assam make the consumption of opium beneficial in some respects, but the Government of India believed that the extent to which opium was con sumed was injurious, and that it would be possible to restrict consumption The cultivation of opium was consequently prohibited in Assam in 1860, before the Province was separated from Bengal, while the number of shops was gradually reduced and the rates of duty raised

61 The following figures give the number of shops in Assam for the sale of opium every year since 1868 69 —

| | |
|---|---|
| 1868 69 | 4,501 |
| 1869 70 | 4,556 |
| 1870 71 | 4,469 |
| 1871 72 | 4 567 |
| 1872 73 | 5,070 |
| 1873 74 | 3,977 |
| 1874 75 | 3,151 |
| 1875 76 | 2,833 |
| 1876 77 | 1,271 |
| 1877 78 | 1,342 |
| 1878 79 | 1,367 |
| 1879 80 | 1,397 |
| 1880 81 | 1,404 |
| 1881 82 | 1,373 |
| 1882 83 | 1,283 |
| 1883 84 | 1,250 |
| 1884 85 | 1 175 |
| 1885 86 | 1 067 |
| 1886 87 | 999 |
| 1887 88 | 1,067 |
| 1888 89 | 989 |

The number of shops has been reduced from 4,501 to 989, or by more than 78 per cent During the same period the selling price of opium has been increased from R14 per seer to R32 per seer, representing an increase in duty of 257 per cent

62 Those stringent measures have not been without success, as, in the Chief Commissioner's Resolution on the Excise Report for 1888 89, it was said —

"The consumption of opium and the revenue obtained from it have been very steady during the last few years So far as revenue is concerned it is the consumption of this drug in the districts of the Assam Valley which brings us three fifths of the whole Excise revenue of the Province, and seeing that for some years past we have practically obtained the same revenue from the same consumption with apparently very little, if any, smuggling, it would seem that the time has come to raise the question whether the price at the treasury, which has been for some years at its present figure, might not now be increased It is believed that the habit of opium consumption is becoming less inveterate among the indigenous Assamese, and that the generation now growing up will not be habitual consumers to the same extent as their fathers"

63 With the exception of the extension of the Outstill system, and removal of the restriction on the capacity of stills, which led to an increase of drinking between 1877 and 1884, we consider that the management of the Excise Department in Bengal has been very satisfactory, and we are wholly unable to reconcile the figures for number of shops and rates of duty which we have given with the terms of Mr Smith's motion that "the fiscal system of the Government of India leads to the establishment of spirit distilleries, liquor and opium shops in large numbers of places where till

recently they never existed, in defiance of Native opinion and the protests of the inhabitants, and that such increased facilities for drinking produce a steadily increasing consumption, and spread ruin and misery among the industrial classes of India," or with Mr Caine s assertion that "the worst and rottenest Excise system in the civilised world is that of India, the worst and rottenest of the various systems of India is that of Bengal"

*Outstills at Tea Gardens*

64 There is one important statement made by Mr Smith with which we are not in a position to deal fully at present We refer to the quotation given from a letter received from a Tea plantation The Excise question in connection with the coolies on Tea plantations is an extremely difficult one The coolies generally belong to a class which habitually consumes liquor, they have removed from their native country and are employed in a damp, malarious, and unhealthy climate Under such circumstances their desire for drink is strong and the facilities for obtaining illicit liquor in the neighbourhood of the gardens are very great The whole question connected with the liquor question in relation to Tea gardens is being thoroughly inquired into in Bengal and Assam and when the inquiries are completed we shall specially address Your Lordship on the subject In the meantime we may remark that so far as the evidence before us goes the statements made in the letter quoted by Mr Smith appear to be greatly exaggerated The reports on the subject which we have as yet received relate to Assam, and will be found as enclosures Nos (18) and (19) of this Despatch

SECTION II —EXCISE SYSTEMS IN FORCE IN BRITISH INDIA

65 We shall now attempt to explain the difficulties encountered in this country in dealing with the Excise question and to set forth the systems adopted with the object of meeting these difficulties

In Appendix G will be found a memorandum giving a brief description of the various systems of Excise which are in force at the present day in British India In this memorandum we have grouped together the systems in different provinces which have the same main features in common, although they may be known by different names, and although the system in one province may have had a very different origin and history from that which it has had in another The remarks in the memorandum apply only to systems for the levy of a duty on spirits manufactured in India The system applied to foreign imported liquor is practically the same in all provinces Imported wines and spirits pay the customs duty leviable under the Tariff Act, and licenses for their sale are granted by the several Local Governments, usually on the payment of a fixed fee for the year

A sketch of the history of Excise in each of the five chief Provinces will also be found in Appendix II

*Impossibility of adopting a uniform system of Excise*

66 The system of Excise which we should adopt universally, if it were possible, is one under which a fixed duty would be levied on each gallon of spirit in proportion to alcoholic strength, this system has been approved for many years both by the Government of India and by the various Local Governments It is known in its simplest form as the Central Distillery system, because under it all liquor is distilled at a public distillery, centrally situated

with reference to the tract to be supplied, and watched by a preventive establishment appointed by Government No liquor is allowed to leave the Central Distillery until the duty has been paid

67 The history of Excise Administration in India given in Appendix H will show that the line of progress has been from the Farming system, which we inherited from the Native States which preceded British rule, towards a system under which each gallon of spirit pays a fixed duty

68 The earliest system was that of uncontrolled farming, the farmer paid a lump sum for the right to manufacture and sell liquor in a specified tract of country, there was no limit as to number of shops, and he made what profit he could out of his farm The next step was the limitation of the number of shops A further step was the establishment of the Outstill, under which only the right to manufacture and sell at a specified shop is granted The chief objection both to the Farming and Outstill systems, as just described, is that there is no control over the rate of duty per gallon, and, consequently, it may be to the interest of the farmer or licensee to steadily lower prices It then becomes necessary to consider whether an attempt can be successfully made to establish a system under which each gallon of spirits shall pay a fixed duty This may be done roughly and imperfectly by limiting the capacity of the Outstill and fixing a minimum rate of duty for the right to work the Outstill If the Outstill can only produce a certain number of gallons of spirit in the month and must pay a certain tax every month, we know that each gallon of spirit will bear, at least, a certain rate of duty and cannot be sold below a certain price The practical difficulty in the way of securing this result is the facility which the licensee possesses for distilling in a still other than that which has been licensed This difficulty is in some cases insuperable A perfect remedy lies in the establishment of a Central Distillery system, but unfortunately the practical experience of years, and the results of many experiments, have shown that it is impossible to maintain this system in all parts of India

69 Under the Farming and Outstill systems the interest of the monopolist is enlisted for the suppression of illicit distillation, and sources of information and means of detection are available to him which are not accessible to officials This is not the case under the ordinary Central Distillery system Under that system it is to the interest of the distiller both to distil illicitly outside the distillery and to smuggle liquor out of the distillery without payment of duty The shop keeper and the subordinate officials share the profit Thus it was proved in the course of a judicial enquiry in the Gya District of Bengal that out of the spirit made at one outlying distillery only one gallon out of three paid duty to Government, the duty on the second being retained by the preventive officer, who allowed the distiller to take out every third gallon free

The key to the numerous and complicated systems of Excise which prevail in different parts of British India lies in the fact that they are attempts to combine the monopoly and fixed duty systems with the object of securing that every gallon of spirit shall bear a certain rate of duty in places where it is not possible to work the fixed duty system in its simplest form

*Unsuitability of the Central Distillery System for portions of India*

70 We will now state some of the chief reasons which render the Central Distillery system unsuitable in many parts of India

(1) Where the quantity of liquor consumed is small, the cost of a central

distillery and of an establishment to guard it, and to prevent outside distillation, is prohibitive

(2) It is found impossible, on the scale of pay which we are able to give, to obtain for those establishments men who are thoroughly trustworthy In remote tracts where supervision is insufficient they enter into collusion with the distillers and defraud the Government The Excise Reports abound with statements to the effect that a large portion of the liquor distilled in central distilleries was passed out for consumption free of duty In places where such establishments and the police are entrusted with powers to detect and prevent illicit distillation, and where the inducements to resort to that practice are great, still more serious evils too often result The nature of these evils is explained in the following extract from the Report of the Bengal Excise Commission —

"One, and in the opinion of the Commission the main, reason of this* is not far to seek Activity on the part of detective officers in Bengal must almost necessarily lead to their stretching the powers given by law to a perilous extent and too often, it is to be feared to their abusing those powers The most formidable and unpopular of these is the power of search When it is considered that as mentioned above illicit distillation is most frequently carried on in the inner rooms of houses, it will easily be understood how hateful a zealous detective officer must be to the people of a village, and how formidable his power of oppression and extortion It is not too much to assert that the evils and dangers almost inseparable from all attempts to put down the illicit manufacture of country spirit by direct preventive measures are as grave as those entailed by the prevalence of the unlawful practice, and the Commission consider that this is a most important factor in the Excise problem They wish to direct special attention to the subject here as many of the witnesses who appeared before them seemed to think that the suppression of illicit distillation is merely a question of employing a sufficiently strong detective establishment and to have overlooked completely the danger of such a force becoming an engine of oppression, worry and extortion more formidable and dangerous to the innocent than to the offenders particularly in outlying and jungly places where the supervision of trustworthy superiors would almost necessarily be wanting, and where owing to the great probability of the existence of illicit practices, the excisemen would have most opportunities to harass and oppress unoffending people Colonel Dalton, in a report from which an extract has already been made stated that there was nothing which had set him so much against the Central Distillery system as the number of persons he had lately seen undergoing imprisonment in the common jail for offences against the Excise laws This consideration appears very much more grave when it is realised that the numbers of offender actually convicted were in all probability very few in proportion to the number of innocent people who had been worried and harassed in the process of hunting out the breaches of the law It must never be forgotten that all attempts to limit the consumption of spirit by over stringent Excise measures must have a tendency to lead to illicit practices, that the same considerations which lead to the restriction of licit consumption make it necessary to take further measures to prevent such illicit practices and that there is in this a constant source and most serious danger to innocent people All this, of course, is not an argument against the attempt to regulate consumption, but it proves the necessity of always proceeding in a cautious and tentative manner"

* The sympathy of the people with illicit practices and their unwillingness to assist the officers of Government in detecting them

(3) Another reason is defective means of communication Many parts of India are at all times difficult of access, and during the rainy season many more are practically entirely shut off from communication with neighbouring places In such tracts unless the inhabitants are to be entirely deprived of liquor—a deprivation to which they would not submit, and against which the facilities for illicit distillation furnish them with a powerful protection—it is necessary that the liquor should be distilled on the spot, communication with the Central Distillery being frequently interrupted

(4) The difficulty of preventing illicit distillation is very great We have already dealt with this question in paragraphs 20 to 23 and need not say anything

more in this place beyond quoting, from a memorandum by the Chief Commissioner of Assam, passages which show that the circumstances of a tract so considerable as the Province of Assam are such as to render impossible the introduction not only of the Central Distillery system, but of any system which involves the direct control of distillation In nearly the whole of Assam we must be content with enforcing direct restrictions on the *sale* of spirit, sale to the public being a transaction which cannot be altogether concealed, while distillation may be carried on in secret without fear of detection —

"12 Now let us look for a moment at the means we have of controlling and restricting the manufacture and use of liquor among the population that is, the means we have of enforcing any prohibition that we may choose to issue

First of all to what extent may the country itself be considered open or accessible? The following are the statistics —

| Districts | Settled and cultivated | Forest and uncultivated |
|---|---|---|
| | Acres | Acres |
| Goalpara (a) | 72 000 | 938 000 |
| Kamrup | 688 000 | 1 635 000 |
| Darrang | 362 000 | 1 876 000 |
| Nowgong | 318 000 | 1 [illegible]67 000 |
| Sibsagar | 609 000 | 1 217 000 |
| Lakhimpur | 279 000 | 2 104 000 |
| TOTAL | 2 328 000 | 9 487 000 |

(a) Excluding the permanently-settled portion

"In short about four-fifths of the area is covered either with tree or with grass jungle And this jungle is not confined to one part of the district but is scattered all through it The cultivation in short is in patches reclaimed here and there from jungle (and often falling back into it), and except in some parts of Kamrup none of it is really far from jungle

"13 Moreover, the Assam village is not like the village in Bengal or in Northern India an aggregation of houses in a single part of the village area where every man lives within hail of his neighbour The Assamese loves to bury himself in the privacy of his own domain, and his house is separated from his neighbours by a belt of trees or of bushes It remains to note that according to the Census of 1881, the average number of houses to the square mile is 18 and of persons 10[illegible]

"14 These therefore are the circumstances with which we have to deal —a sparse population scattered over a country of which four-fifths is jungle, in which every villager surrounds his house with high vegetation and has nowhere very far to go if he wants to hide himself away altogether from human sight The drinking classes among them, familiar with the methods of brewing and distilling continually possessing the materials at hand and nowhere more than twenty miles distant from places where every householder has for ages brewed or distilled his own liquor and consumed it as regularly as he eats his food Where is the means under such circumstances of prohibiting or even restraining any man who wants to drink? It seems to me that the most efficient preventive service in the world would find it difficult to attain any success and unfortunately we have hardly any expectation of finding any but a most inefficient service We can under present circumstances use the police only that is to say, looking to the number of policemen available for district duties, one man for every thirty or forty square miles and as the higher officers of the police belong to a large extent to foreign races, the force is less efficient on this account

"15 It follows from all this that it is hopeless to establish in the Assam Valley districts any system of Excise administration which in any degree depends upon our ability to prevent or detect illicit distillation If people want to obtain spirits they can do so either by getting smuggled spirit from the hills or by brewing and distilling for themselves by methods with which they are quite familiar and which are very cheaply and easily available

* * * * * * * *

"19 The result of all these considerations is that over nearly the whole of Assam only one method of taxing liquor is open to us, *viz*, that of licensing individual shop keepers to distil and sell country spirits at specified places. We cannot afford even to impose any restrictions upon their distillation, such as by limiting the size of stills or the hours when they

may be used The latter restriction we have no means of enforcing, and the former can be easily evaded by setting up a still in some adjacent jungle It is the selling, and not the distillation which must for the most part take place in public and can therefore be subjected to control and our principal means of preventing illicit sale is to make it the licensee s interest that no sale shall take place besides that in respect of which he has paid a fee to us

"20 Personally, I hold most strongly to the view that the system of a still head duty per gallon is the only satisfactory method of Excise administration and that no other system can give us a satisfactory control over spirit manufacture and spirit consumption But the result of such information as I have been able to gather from officers who have dealt with the problem in Assam and from a perusal of past records and especially of a recent discussion on this very point which Mr Fitzpatrick submitted to the Government of India with his letter of 13th November 1888, is to show that the circumstances of Assam are such that the first conditions of such a system *viz* the possibility of preventing illicit distillation does not exist The only area where a Central Distillery system seems to have any chance of success seems to be the central portion of Cachar, and the success of the system there would largely depend upon the possibility of keeping outside the Central Distillery area the spirit distilled under the Outstill system all around it'

The following extract from the report of the Bengal Excise Commission shows how extensively illicit distillation and smuggling prevails in some places under the Central Distillery system —

*Positive evidence of the prevalence of illicit distillation in various districts*—The actual fact seems to be that illicit distillation extensively prevailed in some districts, especially in those in which the mohwa tree grows those in which the lower classes of the population use country liquor extensively and generally in wild and thinly populated tracts and that on the other hand it was comparatively rare in towns thickly populated tracts and among populations not given to the use of spirituous liquors This view is supported by the positive evidence on the subject In Gya Baboo Bhup Sen Singh the Government pleader who has an intimate knowledge of the district stated that there had been illicit distillation under the Central Distillery system and this was corroborated by Sheik Aulad Ali an Assistant Superintendent of Police with 15 years experience of the district by Ray Brahmo Datta now excise inspector of the Division formerly excise sheristadar and by Baboo Prankumar Dass excise deputy collector of the district whose evidence on this point should be referred to In Patna and Sarun it would seem to have been less prevalent though there is clear evidence as to its existence in both districts The deputy inspector of schools in Mozufferpore stated that while the Central Distillery system was in force well to do people used to distil spirits in their own houses Munshi Kuldip Narain sub manager of Raj Durbhunga stated that in the Durbhunga district many cases of illicit distillation were heard of previous to the introduction of the Outstill system Mr Cameron sub divisional officer of Bettiah stated that there used to be much illicit distillation in Champaran and this is corroborated by Mr Shaw of Pursa indigo factory and other witnesses In Monghyr the Rev Mr Evans and their witnesses gave strong opinions as to the improbability of the existence of illicit distillation owing to the ease with which it could be detected but Mr Pughing, a witness who had unusual opportunities of knowing the actual facts stated from personal knowledge that considerable illicit distillation among respectable people had been carried on before the introduction of Outstills and he added that wherever there is a Central Distillery there will also be illicit distillation and smuggling This view was strongly represented to the President of the Commission in conversation by Baboo Kamal sri Prosad a wealthy zemindar whose father had been for many years engaged in the spirit trade In Bhagulpore Baboos Surjya Narain Singh, Tej Narain, Tarini Prosad and others spoke of the existence of illicit distillation in that district In Chota Nagpore there was much evidence of the prevalence of illicit distillation during the Central Distillery period but a few examples will suffice In Hazaribagh the Government Pleader Rai Jadu Nath Mukerji Bahadur, one of the best informed and most experienced witnesses that appeared before the Commission said — There used to be much illicit distillation under the Central Distillery system but it has diminished of late It is the interest of the Outstill holder to put down illicit distillation It was the interest of the retailer to sell illicit spirit under the cover of duty paid spirit and he was therefore the ally of the illicit distiller when he did not illicitly distil himself Zemindars and other well to do people send their material to Outstills to be distilled They used to do the same with the sudder distillers but not often " Baboo Navakrisna Roy, police inspector of Lohardugga has given lists of 54 villages in two thanas of that district in which cases of illicit distillation were detected and adds that it was known to exist in very many more villages, in which, however, no cases

were detected The Rev Mr Uffman, a missionary who has resided for 17 years in Manbhoom, states that there used to be illicit distillation in that district In Beerbhoom the Commission obtained a list of 40 villages in which illicit distillation was known to have existed and some most respectable gentlemen were unanimous as to its prevalence in 31 of these Some of them but not all, had heard of the illicit practice in six of the other villages, and none of them knew anything about the remaining three "

(5) Even where there are no special difficulties of communication, it is sometimes necessary that the liquor should be distilled on the spot and not brought from a distant distillery, because in the hot season some kinds of liquor of low strength will not bear transportation Any measure which would drive the people to the use of a stronger instead of a weaker liquor is opposed to sound principles of Excise administration as we understand them

A series of extracts from Reports showing the difficulties in the way of adopting the Central Distillery system in many places will be found in Appendix L

*Difficulties in connection with Native States*

71 The state of things to which we have just referred exists within the borders of British India, and the consequent difficulties in enforcing restrictions on drink would arise if the British administration extended over the whole of India But of the continent of India, a scattered area, interlaced in many places with British territory, amounting in extent to about one third of the whole and containing a population of about one fifth, belongs to Native States with the internal administration of which in matters of Excise the Government of India does not ordinarily interfere, and cannot in some cases interfere as a matter of right without straining its authority beyond what is safe or justifiable In all those States the Excise systems were and in most still are, incomparably more lax than in British territory The system generally followed in them has been an uncontrolled Farming system with practically no restrictions on the farmer to prevent his unduly diminishing the price of liquor or increasing the number of shops The consequence is that the cheaper liquor of Native States is constantly smuggled into British territory The only complete remedy for this evil lies in inducing those States to adopt a stricter system and to impose higher rates of duty and this the Local Governments have in some cases succeeded in doing in recent years, notably in Bombay and, more recently and to a much smaller extent, in the Punjab In Bombay the Government has also obtained, at a not inconsiderable cost, the consent of some Chiefs to our officers undertaking the direct management of the Excise administration of their States

72 The following extracts from a Report by Rao Bahadur Lallubhai Gurdhundas, dated 15th July 1887, indicate the serious nature of the difficulty described in the preceding paragraph He remarks —

* * * * * * * * * * * * *

' 5 Under this plan of exact taxation, it is necessary to fix the rates of duty for different districts with great care and circumspection As the amount of duty would govern the selling price of the liquor and as there is a certain price varying according to the character, habits, and wealth of the people, which can safely be realised on the spirits consumed by the masses, and which cannot be exceeded with impunity, the duty on liquor ought not to exceed the difference between that price and the cost of the liquor Even when the people themselves can afford to pay for a moderate and harmless dose a price that would cover the highest rate of duty which Government desire to impose the possibility of smuggling and illicit distillation is not to be lost sight of in the zeal for enhancing the price of liquor with a view to diminish consumption Preventive establishments and stringent penal enactments can do a great deal in suppressing illicit distillation, which cannot long remain undetected But where a liquor

made dear by the imposition of a high rate of duty is confronted by cheaper liquor, to be had for a stroll to an adjacent foreign shop the whole of the liquor drinking population for miles round will flock daily for drink to the foreign liquor shop, and experience has shown that Kolis Warlis and other low classes addicted to drink will not mind walking 10 miles to a shop and back in order to get cheap liquor and what is even worse quantities of cheap liquor will always be smuggled into the high priced liquor tract without much fear of detection in short the object aimed at of diminishing the consumption of liquor will be defeated Therefore in districts which are bordered by or interlaced with foreign territory the desired result can be obtained only by the same system being adopted and worked consistently in both territories To this end the co operation of our neighbouring Native Chiefs is essential to the mutual advantage of themselves and the Government

" 6 Government have experienced comparatively little difficulty in securing the co operation in this behalf of the Native Chiefs in the Konkan Deccan, and Southern Mahratta country all of whom, with a few exceptions, have handed over the management of the abkari of their States to the Government for a term of years on payment of liberal annual compensation, and Government have thereby been enabled, not only to supplant the infamous Farming system of old and to launch with success the new system of the equitable taxation in those States as well as in their own contiguous districts, but also to bring within a short period of three years the Excise rates in the greater portion of the territories concerned to the desired level The excepted States are those of Kolhapur, Savantvadi and Janjira which with equal readiness have adopted the same system and rates on their own account and have for years past been reaping the fruits of their foresight and prudence in the shape of large progressive profits to the State treasury and improvement in the moral and material condition of the poorer classes—results which are no less conspicuous in the British districts and other Native States brought under the influence of the new system and policy

7 In Gujarat, on the other hand, opportunity has not yet been afforded to try the same experiment under equally favourable conditions Consequently, considerably lower rates of liquor excise and selling prices still prevail in that province while in the contiguous Native States the old detestable Farming system continues to flourish A question naturally arises why has Gujarat with all these favourable circumstances lagged in recent years far behind other districts of the presidency in the progress of abkari reform designed to raise the largest amount of revenue from the smallest consumption of liquor? The answer to this question directly points to the obstacle—the absence of sympathetic arrangements and action in contiguous Native States—which the subject of this report is intended to remove It is needless now to describe here the details of the correspondence carried on during the last eight years with a view to the removal of that obstacle Happily the controversy promises to terminate with the acceptance by our Government and faithful observance by the Native Chiefs concerned of the understandings which I shall proceed directly to narrate

" 8 I request you to glance at the map of the Bombay Presidency and to mark the contrast which the situation of British Gujarat presents to that of the rest of the presidency with reference to foreign territory Barring the Holkar's dominion which marches along the northern frontier of Khandesh for a distance of about 130 miles, and with which no abkari convention has yet been thought of, and barring also the Nizam's dominion which marches along the eastern frontiers of the districts of Khandesh, Nasik, Ahmednagar Sholapur Bijapur and Dharwar almost in a regular line for a distance of about 700 miles, and with which the mutual retirement of liquor shops and stills to a distance of 3 miles on either side of the frontier has just been agreed upon, the rest of the Native territory with which the larger block of the presidency south of Daman is concerned consists of but one first class State and a number of petty holdings of small extent and importance all imbedded in the midst of British territory British Gujarat, on the other hand, is as it were, surrounded by a sea of, and intersected by, innumerable gulfs, creeks, and lakes of foreign territory which includes the large and important State of Baroda, many other first, second, and third class States, and a number of petty talukas and thakorates each owned by a separate Chief or Thakor From this geographical contrast between the two divisions of the presidency, it will readily be seen that the task of forming what for brevity's sake may be called the abkari *zollverein* must be much more difficult in Gujarat than in the rest of the presidency The difficulty of the task, which is due to the peculiar configuration and relative situations of British and Native territories in Gujarat to the great difference in the magnitude status and the internal and external conditions of the different Native States to be dealt with and, above all to the conservatism of the Chiefs and their sentiments of dignity and rights, has been two fold first, to incline all these Chiefs large and small, to co-operation and secondly, to arrange with each the form and terms of co operation which might be acceptable to the Chief and satisfactory to Government"

73 Further extracts bearing on this question will be found in Appendix D, but we will quote in this place an extract from a letter from the Government of the North Western Provinces and Oudh, which gives Sir Auckland Colvin's personal experience in the cold weather of 1888 89 —

'During his march last year throughout Oudh, in no single instance has the Lieutenant Governor and Chief Commissioner observed a case of drunkenness until he arrived on the Nepal border, when special police precautions had to be taken to prevent the camp followers obtaining liquor at cheap rates on the Nepalese side of the frontier In spite of these precautions as soon as the camp reach the Nepal border, men who, in face of the higher price of the excised liquor in our own territory had hitherto found no opportunities of indulging their appetite were seen by no means unfrequently in various stages of intoxication along the line of march '

*Groundlessness of the charge that our Excise Administration gives greater facilities for drinking than an administration based on principles approved by the Native inhabitants and Native rulers would do*

74 The extracts just quoted and those given in Appendix D have been referred to with the object of explaining the existence of a very serious practical difficulty in the enforcement of Excise regulations in British India But they also serve another purpose and prove how groundless are the charges made against the Government of India that any increase in the habits of drinking which has taken place in India is due to the British Excise administration, and that, had the administration been conducted on the principles approved by the Native inhabitants and Native rulers an increase would not have occurred It may be true that in some instances our Excise administration has not been strong enough to counteract the tendency of other forces and to prevent an increase but one of the main difficulties in the way of achieving that result is due to the less stringent regulations which prevail in the Native States adjoining and interlaced with British territory Those States are ruled by Native rulers in accordance with Native ideas, and it is found that until pressure is brought to bear by the Paramount Power to induce them to adopt more stringent regulations, their Excise systems are such as to offer the smallest possible discouragement to drinking and are many times more lax than the laxest of the systems with which the Government of India has been in places obliged to be content, and the existence of which forms the main ground of the attacks which have been made on its Excise policy In short, the mere fact of a British district being coterminous with a Native State is invariably found to be a serious obstacle in the way of raising the taxation on liquor in that district and of enforcing measures designed to restrict consumption The only resource in such cases, when it is found impossible to make any satisfactory arrangement with the Native ruler, is to place the tracts affected under the Farming or Outstill system The amount of revenue obtained in this way is never great, and the restriction on consumption is comparatively slight, but at any rate there is some restriction and the revenue is not wholly lost

In a note by Rao Bahadur Lallabhai Girdhandas, dated 19th July 1889, which will be found among the enclosures of the letter No 9255 of 6th December 1889 appended to this Despatch, a comparison of the Excise arrangements existing in the Native States of the Bombay Presidency with that in the neighbouring British districts is made The general assertion made in this paragraph is there proved by statistics to be true in regard to those particular Native States The figures in that note show conclusively for each State

included in the examination that the number of shops per square mile is larger, that the average population served by each shop is smaller, and that the consumption per head is greater than in the adjoining British districts, and this is the case in spite of the fact that these States have been induced by the Bombay Government to adopt a system which is far more strict than that which formerly prevailed in them

*Reasons for the existence of many different systems*

75 The examination of the history of the Excise administration given in Appendix H will show that the tendency has always been towards the general introduction of the Central Distillery system, and that partial reversions towards a more primitive and less satisfactory system have either been temporary and experimental, or have arisen from the fact that the introduction of the Central Distillery system had been carried too far

76 It was between 1860 and 1864 that the Central Distillery system was generally introduced into Bengal and the Upper Provinces of India

In the Province of Bengal it was found necessary to abandon the Central Distillery system in a few places very shortly after it was introduced It was also found that the high uniform rate of duty could not be enforced in all places where the Central Distillery system was maintained The choice, therefore, lay between a low uniform rate of duty and a scale varying from place to place The latter alternative was adopted The subsequent substitution on an extensive scale of the Outstill for the Central Distillery system after 1877 was not made without cause The objections to the Central Distillery system were obvious and it was hoped that certain advantages, such as the suppression of fraud, of illicit manufacture and smuggling, and a consequent increase of revenue would be obtained These advantages were actually secured, but the change was accompanied by the removal of the restriction on the capacity of outstills, and an increase of drinking followed which has rendered it expedient to return to the Central Distillery system where practicable, and to impose various restrictions on the Outstill system where it must be retained

77 In the North Western Provinces certain tracts had to be removed from the operation of the Central Distillery system, and though the uniform rate of duty has been retained this has only been rendered possible by fixing the rate at a comparatively low figure, and increasing the numbers of shops so as to reduce the temptation to illicit practices

78 In the Punjab, the Central Distillery system has been introduced and, with two trifling exceptions, maintained throughout the Province, the rate of duty is high, and it is practically uniform, on the other hand, illicit distillation and smuggling are more common than in any other Province and the number of shops for the sale of liquor has been increased, though there is still only one shop for the sale of liquors of all kinds to nearly 10,000 of the population

79 In 1878 the Central Distillery system was generally introduced in Bombay, but it was found necessary that it should be accompanied with the grant of monopolies and with a "minimum guarantee," the amount of the guarantee being fixed by competition The system of a "minimum guarantee" fixed by competition is now being altered, as it was found to be open to objection in some respects

80 In 1869 the Central Distillery system began to be introduced in Madras It was accompanied with various conditions and special provisions

and has since been extended to nearly all the districts of the Presidency, having now developed into a system which is almost the Central Distillery system in its simplest form, and with a high rate of duty The success of the system adopted in Madras is, however, accompanied by a large number of shops

81 The various systems of Excise in force in British India are described in Appendix G It would be a fruitless task to attempt to explain, in every instance, to English readers, the minute local peculiarities which render it necessary to have recourse to each system All the systems, other than the ordinary Outstill and Farming systems, have a common object, namely, to render it possible to impose a fixed rate of duty on each gallon of spirit that passes into consumption, and in this respect they are improvements on the Outstill or Farming system

82 Though we cannot undertake to explain fully the special reasons which lead to the local adoption of each system, we will try to make it clear why one system was adopted which has been loudly attacked on plausible grounds

We refer to the "minimum guarantee" system which in recent years has prevailed extensively in Bombay

Under this system the monopoly of sale and manufacture is granted to the person who undertakes to pay duty on the greatest number of gallons of spirit, and of course any such system is open to attack on the ground that it offers a direct incentive to attempts to increase the consumption of spirit We shall show hereafter that this objection, though not without force, is theoretical rather than practical, but in the first instance we will set forth the considerations which have led to the introduction of such a system, considerations of a very different character from a mere desire to increase revenue by stimulating consumption

83 The difficulties which render it impossible in certain tracts to maintain the Central Distillery system have already been stated in paragraph 70

These are, briefly,—(1) the expense relatively to the amount of revenue to be collected, (2) impossibility of securing a trustworthy preventive establishment, (3) defective means of communication, (4) facilities for illicit distillation, (5) deterioration of liquor in transport, and (6) smuggling from foreign territory

It will be obvious that these difficulties are, to a very large extent, obviated if a Farming or Outstill system be adopted Under such a system (1) expense is reduced to a minimum, as a comparatively costly central distillery, with an establishment to watch it, need not be kept up, (2) a large preventive establishment (with its attendant risks of collusion with the distiller and oppression of the people) is no longer necessary, because the grant of a monopoly enlists, from strong motives of personal profit, the distillers and shop keepers, with all their local knowledge, on the side of prevention, (3) the difficulties arising from defective communications are obviated, because the liquor can be distilled on the spot where it is consumed, (4) illicit distillation is checked by enlisting the local knowledge of the shop keepers on the side of prevention, (5) the liquor can be distilled on the spot and the risk of deterioration in transport is avoided, and finally (6) smuggling from foreign territory is reduced to a minimum, because the monopolist can reduce the price of his liquor so as to exclude smuggled liquor, which must be imported from a distance and which is also handicapped by the risk of detection

Against these advantages must be set certain evils which attend the introduction of the Farming or Outstill system, and which in many cases

would be more serious than those which it is desired to prevent The chief of these is that the price of liquor may be greatly reduced The object of the monopolist is simply to make the largest possible profit, and in many cases it will happen that the maximum of profit will be secured by a large sale at low prices rather than by high prices with a restricted sale. A check may no doubt be applied to this evil by fixing a minimum rate for retail sales, and limiting the capacity of the outstill, but the effective maintenance of regulations of this nature requires a strong preventive force, and in some places the enforcement of a minimum price for retail sales and the prevention of distillation in any but the licensed still are practically impossible

84 In the circumstances described in the preceding paragraph the question naturally arises, whether it is possible to combine the advantages of the Farming or Outstill system, which may be described as the monopoly system, with those of the Central Distillery, in such a way as to prevent the sale of liquor at very low rates This result, it was supposed, could be attained in certain tracts by granting a monopoly of manufacture and sale coupled with the conditions that the farmer shall guarantee a minimum payment by way of duty, that he shall distil only at a central distillery, and that he shall pay a fixed duty per gallon of liquor issued from the distillery Such a system is suitable only where the chief difficulties to be overcome are illicit distillation on an extensive scale and the evils connected with preventive establishments

85 An arrangement under which the monopoly of sale and manufacture is granted to a single person, who is required to distil in a central distillery, and to pay a fixed duty per gallon, obviates the risk of illicit distillation by the general public but it offers to the monopolist the temptations which exist under the ordinary Central Distillery system—(1) to distil illicitly on his own account outside the central distillery, and (2) to enter into collusion with the preventive establishment to pass liquor out of the distillery without payment of duty As a remedy the further condition of a "minimum guarantee" is imposed, or, in other words, the monopolist is required to pay duty on a certain quantity of liquor whether he can sell that quantity or not If he sells more than the guaranteed quantity he pays duty on the excess, if he sells less he is obliged to make up the duty to the amount of the guarantee

86 It will be obvious that if the amount of liquor on which duty is guaranteed is about equal to the amount for which there is a demand, there is no risk of illicit distillation with the connivance of the monopolists or of liquor being passed out without payment of duty Until the amount guaranteed has been made up there is no profit to be made either by illicit distillation or by removing liquor without payment of duty, and if the amount guaranteed is not greatly less than the normal demand, the profit to be made by illicit dealings is not sufficient to induce the monopolist to run the risk of violating the law

87 Unfortunately very great difficulty, especially at first, was experienced in determining what was the normal demand, and it was found necessary to determine by public competition the amount to be guaranteed, the monopoly being granted to an approved tenderer who undertook to guarantee the maximum quantity

This condition is open to attack, since it may be said, with some reason, to make it the interest of the monopolist to stimulate the consumption of liquor The objection, however, has less practical weight than might at first sight be supposed As the number of shops is limited the monopolist could not increase consumption by multiplying shops, and as he paid a heavy duty

per gallon he could not reduce the average price of his liquor below the rate of duty *plus* cost of production, &c The incidental attractions of lighting and so forth, employed by public houses in England to increase the number of their customers, are not available in India, and, so far as we can see, the only effective method by which the monopolist could stimulate consumption was by raising the price of liquor where the demand for it was strong, and by lowering it in places where a reduction in price was accompanied by a more than equivalent increase in consumption, the average price, as above explained, being in this way maintained

88 But it might, and would no doubt occasionally, happen that under a system regulated by public competition the tenderer would guarantee duty on a larger quantity of liquor than he could sell at a rate per gallon not below that required to give him a profit, and in such case he would be under a strong temptation to diminish the loss on his contract by reducing the price of liquor below what it cost him including duty, in the hopes that increased sales would diminish the excess payment under the guarantee At any rate the Bombay Government was satisfied that the minimum guarantee system, the amount guaranteed being determined by competition was open to such strong objection, that in the two districts of Thana and Kolaba they substituted, experimentally, a system under which the monopoly was granted to the person who undertook to pay the highest rate of duty per gallon in excess of a stated minimum on all spirit manufactured and sold by him This system removed all ground for the accusation that it was made the special interest of the monopolist to stimulate consumption but in other respects the results were disastrous The rate of duty fixed in this way by competition was so high that a great impulse was given to illicit distillation, and as the monopolist was under no obligation to take a minimum quantity he was not specially interested in preventing smuggling and confined himself to selling what liquor he could at a very high price leaving those who could not, or would not, pay his price to provide themselves with liquor by illicit means The facts connected with this experiment were reported to Your Lordship in our Despatch No 340, dated 22nd October 1889, but for facility of reference we have reprinted as Appendix L the account of the experiment given in a memorandum received from the Bombay Government and forwarded to Your Lordship with that Despatch

89 On recognizing the failure of the experiment the Bombay Government directed that in future the amount to be guaranteed should be fixed by the Collector of the District and not determined by competition, and that the monopoly should be given to a person approved by the local authorities We trust that this system may be so successful as to justify its permanent and wider adoption but it is obviously open to the objection that it may lead to charges of favouritism being brought against the local authorities, and it may produce a loss of revenue if the monopolist can succeed in concealing the total amount of the liquor manufactured and sold by him, and in this way secures a low 'minimum guarantee' which makes it profitable for him to run the risk of illicit distillation and smuggling on his own account

We are however, satisfied that no system can as yet be devised which will be absolutely free from objection, and we must be content to adopt that one to which fewest objections can be made

90 We fear Your Lordship may think we have dealt at undue length with questions connected with the minimum guarantee system, but we are anxious

that some of the difficulties which we have to encounter and of the measures adopted in order to meet them should be set out at length We have in fact only dealt in an imperfect manner with one branch of the Excise administration of a single Province, and our remarks are necessarily neither as full or complete as if the question had been dealt with by the Local Government concerned No slight advantage of the introduction of the system of minimum guarantee lies in the fact that under this system it becomes possible to insist on proper distillation and the use of the best apparatus, with a consequent improvement in the quality of the liquor offered for sale

91 What we have already said will, we trust, be sufficient to satisfy an impartial mind that the local authorities in India have great difficulties to meet, that they are doing their best to overcome them that the numerous systems of Excise which prevail locally in British India have been adopted with legitimate and praiseworthy objects, and that rash interference with the Excise Administration of India might be productive of great evil We do not claim that the Administration is perfect, we acknowledge that mistakes have been made and that experiments have failed, but we need hardly say that we have no desire to establish different systems merely for the sake of avoiding uniformity, and it may be taken for granted that there must be reasons, of greater or less weight, for such diversity of practice as we have shown to prevail in India A simpler and uniform system would be more easily worked, and could be more readily understood, and would thus obviate much misapprehension and criticism Unfortunately the circumstances do not permit of our adopting such a system

SECTION III —OBJECTS AND PRINCIPLES OF EXCISE ADMINISTRATION

*Raising of Revenue and Regulation for purposes of Police*

92 It will be admitted that among the legitimate objects of a system of Excise are included the raising of revenue and the regulation of the trade in liquor for police purposes These are the undoubted and from an historical point of view probably the primary objects of such a system It was at a later stage that it was recognised that the regulation of the trade in liquor for the purposes of revenue and police might with advantage be so conducted as to discourage any tendency to drink to excess, and to lead to the substitution of wholesome or comparatively harmless liquor for that which was positively noxious Up to the present time, however, there is no general agreement of opinion regarding the measures which may properly be taken by a Government for these purposes

93 In India no special difficulty is experienced in regulating the Excise system for purposes of police, and such minor difficulties as arise in this connection are due rather to the want of an efficient agency to ensure that prescribed rules are duly observed than to any difference of opinion as to what these rules should be

In respect of the realization of revenue, the principle to which we have given our adherence, and which has been generally adopted, is to impose as high a tax as may be possible without giving rise to illicit practices, this principle is of course, subject to such limitations in practice as special circumstances may justify

*No general agreement regarding the extent to which Government should go in the direction of restricting the consumption of stimulants or narcotics*

94 So long as we confine ourselves to police and fiscal considerations we

deal with questions regarding which the functions of Government are defined with sufficient clearness and unanimity, on the other hand, when we endeavour to introduce an Excise system with the object of modifying the habits of the people in regard to drinking, we are confronted with complicated moral and social problems, any solution of which is impeded by obstacles both of a theoretical and of a practical nature It is owing to an alleged failure to discourage drinking that the Indian system of Excise has been attacked, for, though it has been asserted that we especially encourage drinking for the sake of revenue, we understand this to be merely a mode of expression used for rhetorical purposes with the object of putting in a striking form the charge that, owing to our wish to increase the revenue, we do not go as far in discouraging drinking as we ought, or as those who make the accusation think we ought Every Excise system in force in British India does, at any rate in some degree, check drinking, inasmuch as it limits the number of places at which liquor may be purchased, restricts sale within certain hours, and raises the cost of liquor by imposing a duty on it

95 It will be obvious that when we are charged with not sufficiently discouraging drinking a wide door is opened for difference of opinion and profitless discussion so long as there is no general agreement as to the extent to which it is possible and expedient to go in this direction The entire prohibition of the use of stimulants and narcotics (if it could be carried out) would be the most effectual means of preventing the evils which undoubtedly result from their excessive use And there are some who advocate this extreme measure But we are of opinion that the evil to be prevented is not of sufficient magnitude to call for, or justify, any such interference on the part of Government, and that the remedy might be attended with evils even greater than those which it was intended to prevent It may, not unreasonably, be argued that, as a rule, people are able to decide for themselves what habits are beneficial or the reverse, and absolute prohibition would by many be regarded as an intolerable interference with the liberty of the subject

*Prohibition impossible in India, even if desirable*

96 If, in disregard of the considerations just stated, it were decided that it was expedient to attempt entire prohibition, the question would arise whether it would be possible to enforce it Whatever might be the answer to this question in regard to such a country as England, we have no hesitation in saying that for India the answer must be in the negative The facilities for manufacturing and obtaining spirits are so great, and the desire of many classes for stimulants so strong, as to forbid any hope that universal prohibition could be enforced A law so much at variance with the stronger laws of habit and desire would in some cases merely create a contempt for law and a spirit of lawlessness in large classes of the population We are not prepared to say that the use of stimulants in moderation is harmful, and total abstinence, due simply to the impossibility of obtaining liquor, and lasting only so long as that impossibility could be maintained, would, in our opinion, be far less satisfactory from every point of view than moderation in the use of stimulants due to conviction and enforced by public opinion.

97 It has been alleged that no Native of India uses stimulants in moderation, that he either abstains altogether or drinks to excess and for the purpose of producing intoxication This assertion, though not without foundation in reference to certain classes, is of far too sweeping a character when applied to

the whole population of India On this subject the Government of Bengal uses the following language —

"The Lieutenant Governor considers that he should not in this report pass over without remark the observation in Mr Smith's speech that among the native population 'there is no such thing as a class of moderate drinkers, though there may be a few educated Natives who have adopted English habits A Native, if he drinks at all, drinks to get drunk and he drives hard bargains with the publicans for the purpose Sir Steuart Bayley's experience of Bengal, and especially of Behar where the drinking population is the largest, enables him to assert confidently that Mr Smith has been misinformed on this point It is not the case with the great bulk of the lower classes who habitually use stimulants, that they drink only for the purpose of intoxicating themselves"

The same opinion is expressed by Mr Mackenzie, the Chief Commissioner of the Central Provinces —

"Whatever may be the case elsewhere, it is quite incorrect to say that a Native of these Provinces, who is in the habit of drinking country liquor 'drinks only to get drunk' As was noticed in paragraph 17 of this Administration's letter No C—50, dated 24th September 1888, the extreme weakness of the spirit which is manufactured from mohwa by the kullars of these parts is a fairly effective check upon excess Spirituous liquor which is from 70° to 80° below London proof, must be consumed in inordinate quantities before intoxication supervenes and except on festal occasions the kullar's customer is content with his glass In fact, the only class of Native of these Provinces in respect of whom the accusation that drink is taken for the purpose of getting drunk is not a libel is in the Chief Commissioner's opinion the numerically small but more influential section who have so far adopted European manners as to have cultivated a taste for English spirits Generally throughout India it is the growth of intemperance in this class that has given rise to the complaints of Native reformers like Keshub Chunder Sen, and has seemed to give point to the charge that drinking habits are extended in India under British Administration"

*Local option impracticable*

98 A consideration of the arguments just referred to, as well as of others which we need not here specify, has convinced us that absolute prohibition, and what is known as local option are both out of the question in India A system of local option would throw the whole administration into confusion, and would in some places create an intolerable class tyranny which might have very serious political effects We doubt greatly if a Sikh community would quietly submit to the total prohibition of liquor by a Muhammadan majority, and we believe that in some tracts local option would lead to the indefinite multiplication of liquor shops and the reduction of the rate of duty to a minimum We have already dealt with this question at some length in our Despatch to Your Lordship, No 157, dated 25th May 1889 As was stated in that Despatch, any system of local option presupposes the existence of a highly developed system of local or municipal institutions to which representatives are elected by the mass of the people, and in which all conflicting interests command their due share of attention No such system exists in India

*Difficulty of ascertaining public opinion on the question of drink*

99 Putting aside the question of local option, the difficulties even in the way of ascertaining what public opinion on the question of drink really is, and of determining the amount of deference that may reasonably be paid to it, are very serious The widest divergence exists both in respect of the extent to which the habit of drinking is practised and of the degree of disapprobation with which it is viewed, and it is difficult to determine what meaning to attach to public sentiment on the question of drinking in a locality where one portion of the

community regards drinking as a social, or even religious, duty, while another portion regards the consumption of spirits in any form or quantity as a positive sin

100 At one end of the scale there are the Muhammadans and some of the higher castes of Hindus, whose religion forbids them to consume spirit in any form This religious precept is largely, but not by any means universally, observed by these classes, and the obligation imposed on them by caste or religion to abstain from drink has undoubtedly been weakened where English education has made progress, and European habits and modes of thought been adopted to a greater or less extent

At the other extreme there are classes who not only habitually drink whenever they are able to do so, but, in some instances, consider the consumption of liquor as a part of their religion The following extract from a report dated 3rd October 1888, by the Deputy Commissioner of Darjeeling, illustrates this aspect of the question —

In the case of all these people, with the doubtful exception of Brahmans and Khas both of whom profess to abstain from intoxicating drinks after marriage, the constant use of strong drinks is favoured by hereditary tendencies and enforced by social usage and religious prescription Many of them have imperfectly accepted the mere externals of Buddhism or Hinduism but the working religion which underlies these holiday creeds and really affects their daily life is the confused superstition which Sir John Lubbock calls Shamanism, and Tiele and other continental scholars are beginning to describe as Animism Neither name is particularly happy For our present purpose, the main feature of the Shamanistic belief is that men are surrounded by an infinite number of supernatural beings spirits of hills, forests rivers, diseases, ancestral ghosts, departed medicine men and the like These beings are active in ill doing They require incessant propitiation, and they love nothing so well as strong drink This is offered in an earthen pot or a hollow bamboo chunga A scanty libation is poured on the earth and the remainder along with eatable offerings is afterwards consumed by the worshipper Whether the taste for liquor gave rise to this practice or the religion developed the taste for liquor it would be fruitless to inquire The point is that the practice forms an essential part of the ritual of the household and family gods in the tribes and castes I have named who make up quite 80 per cent of the population of this district The same obligation is recognised with equal force at marriages and funerals and the Deputy Commissioner constantly receives petitions for leave to get in large quantities of liquor for use on these occasions "

In August 1881 the Chief Commissioner of Burma wrote as follows —

"The Karen race have more or less generally been allowed to distil spirit without duty at stated times of the year The alleged reason for the concession was that the custom or cult of the Karens requires them to offer sacrifices of spirit to the 'nats (spirits or demons) whom they had to propitiate In reality all the spirit thus brewed is drunk by the Karens but the custom is, to their minds, hallowed by long use and by religious feeling Recently effort has been made to curtail this privilege among Karens of the more settled tracts, because the license of free distillation was said to be debauching the Karens and also impairing the Excise revenue Representations have been made against the withdrawal of an old privilege and these representations are in some instances supported by European officers who serve among the Karens The tribes themselves aver that the 'nats require home made spirit, and will not accept sacrifices of liquor issued from the licensed distilleries

Many passages of a similar character might be given from reports which refer to other parts of India A selection from such passages is printed in Appendix B to this Despatch

101 Between the two extremes to which we have referred there exist in India classes of all shades and degrees of opinion and practice in regard to the habit of drinking, for whom drinking is neither enjoined nor absolutely forbidden by their religion For example, the Sikh religion permits drinking, and

many classes of Hindus, of some standing in the social scale, are not forbidden to drink either by caste rules or custom, and do in practice resort to the use of stimulants in a greater or less degree In addition to the numerous classes, falling under this intermediate head, whose religion and opinions are of an origin independent of European influence, there are also the Europeans, the Eurasians, and the Native Christians, whose habits and opinions must be considered in framing Excise regulations

In many places these classes live side by side, and restrictions on drink which would be viewed as beneficent by one class would be considered by others to be tyrannical, while it is obvious that an Excise system, which might be suitable for, and approved by, one of these numerous classes, would be unsuitable for the majority of the other classes

For Muhammadans and Hindus of certain castes no special restrictions are necessary in order to discourage drinking The habit is opposed to their religious principles and is discountenanced by the public opinion to which they are subject It is no doubt true that some Muhammadans and some Hindus, for whom drink is forbidden by their religion, do drink secretly or openly but this is either because they choose to disregard in this respect the principles of the religion which they profess, or because they have adopted Western habits and modes of life In such cases any restrictions that Government could impose would be of infinitely less force than those which have been already disregarded

On the other hand almost all Europeans and Eurasians and many Natives of India especially the aboriginal tribes would regard severe restrictions on drinking as an unnecessary and tyrannical interference with their modes of living Such restrictions would be frequently disregarded by these classes and would provoke a spirit of opposition the strength of which is ignored by those who favour prohibition whether enforced universally by Government, or locally and partially through the means of local option

102 The considerations we have stated point to the conclusion that it is not merely impracticable and impossible to prohibit the use of stimulants in India, or to introduce a system of local option, but show also that it is impossible to introduce any Excise system that would be equally well adapted to all classes of the population of India and would be in complete accord with such public opinion as may be said to exist in different parts of the country Nor could distinct and separate systems be applied to each of the several classes described or to groups of them These classes are not distributed simply with reference to geographical considerations The inhabitants of some districts are no doubt more given to the habit of drinking than those of others, but many of the varying degrees of disapprobation of the practice of drinking are represented in every district, and everywhere or almost everywhere, there are both people to whom drinking is forbidden by their religion and also people for whom it is permissible and who do as a fact drink more or less whenever they can afford to do so Any Excise regulations which could be adopted for a particular locality must necessarily fail to be suitable and acceptable in respect to at least some portion of the inhabitants

*Policy of the Government of India in matters of Excise*

103 Looking to all the conditions of the very difficult problem with which we have to deal, we have, after careful consideration, arrived at the conclusion

that the only general principles which it is expedient or even safe to adopt are the following —

(1) that the taxation of spirituous and intoxicating liquors and drugs should be high, and in some cases as high as it is possible to enforce,

(2) that the traffic in liquor and drugs should be conducted under suitable regulations for police purposes,

(3) that the number of places at which liquor or drugs can be purchased should be strictly limited with regard to the circumstances of each locality, and

(4) that efforts should be made to ascertain the existence of local public sentiment, and that a reasonable amount of deference should be paid to such opinion when ascertained

These are the principles which have been laid down for the guidance of local authorities by the Government of India in the past, with the single exception that the arrangements for ascertaining public sentiment were imperfect and not authoritatively imposed

104 The omission to lay down positive orders of universal application regarding the deference to be paid to popular sentiment in particular places was not due to oversight The question had been considered more than once, and notably by Lord Northbrook's Government, in 1874, but the difficulties surrounding the whole subject were so great that it was deemed inexpedient to issue general orders at that time, and the matter was left to the discretion of the Local Governments which were necessarily in the best position to say what rules were required or could safely be followed The steps we have recently taken in the direction of providing that public opinion shall be consulted have already been explained in our Despatch No 157, dated 25th May 1889, and Your Lordship has approved them in Despatches No 67, dated 18th July, and No 113, dated 21st November 1889 The following is a copy of the instructions which we have issued —

"2 It will be observed that in the opinion of the Government of India the best method of ensuring that due regard shall be paid to local public opinion in the matter of licensing liquor shops consists in the issue of appropriate instructions to the officers to whom the Excise administration of districts is entrusted The Government of India do not consider that it would be useful at present to issue any general instructions on the subject applicable to all provinces but desire that the several Governments may give the matter careful attention, and after consideration of the measures in force and the experience gained in other provinces, as described in the enclosures of this letter take such steps to secure the object in view as may seem suitable The Government of India are inclined to think that the procedure adopted in Bengal where distinct instructions have been given to the licensing officers to ascertain and consider local opinion and directions have been issued that where municipalities exist the Municipal Commissioners should be consulted in determining the location of shops might be generally followed with advantage But having regard to the varying conditions of different provinces, it has been thought desirable for the present to leave to Local Governments full discretion to decide what measures are expedient in each case"

We have found it necessary merely to indicate the general line of policy to be followed in this matter, leaving the Local Governments at liberty to carry out that policy in the manner which, with reference to local conditions, seems likely to secure the most satisfactory results

105 The practical measures which we propose to adopt in future in furtherance of our declared policy comprise (1) the abolition of the Farming or Outstill system in places where it is found practicable to do so, (2) the gradual

introduction of the Central Distillery system in its least complex form, (3) the imposition of as high a rate of duty on country liquor as it will bear, subject to the limitation that such duty shall not exceed the tax levied on imported liquor, and (4) the restriction of the number of shops Where the Outstill system is retained we shall, as far as possible, enforce the limitation of the capacity of the still, and in some instances a minimum selling price

We do not anticipate that the carrying out of this policy in a rational manner and with reasonable regard to the circumstances of the country will lead to any loss of revenue On the contrary, we believe it will be as success ful from the financial as from every other point of view

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## APPENDIX A

EVIDENCE OF MR HALLIDAY BEFORE THE BENGAL EXCISE COMMISSION

"There can be no question that drinking to some extent has increased in this Division during the last ten years as the transactions of the Excise Department prove but I believe the increase is not more than proportionate with the following causes, viz, increase of population in that period, improved circumstances of the people and the comparative cheapness of the liquor obtainable at outstills It must, however, be remembered that much of the increase of consumption now apparent under the present system is in fact a nominal increase, and the same consumption to that extent really went on under the distillery system though it did not come to light in the transactions of the sudder distillery One hears a good deal of the argument that since there has been a considerable increase in the revenue from country spirits of late years there must have been a proportionate increase in the consumption of country liquor The idea is, I think fallacious The revenue derived from country spirits under the sudder distillery system did not correctly indicate the amount of drinking which prevailed under that system Any one with practical experience of the working of the distillery system knows that a large quantity of liquor passed into consumption without payment of any duty and, similarly, a large quantity passed out with a much lower duty than that correctly leviable

"It may be urged that we have not sufficient figures to show for such an assertion, and we have not but the fact notwithstanding, was notorious to every Collector that facilities inherent in the sudder distillery system, and which could not from the very nature of its organization be successfully contested against existed at nearly every distillery for the practice of fraud, both in the record of the quantity of spirits issued, and the revenue recoverable thereon by Government The extent of the fraud practised varied in degree, as the site of the distillery was in or near the head quarters of the district or remote from it If it be urged that had such illicit consumption really existed to such an extent there would have been a far greater number of cases of detection thereof than there were, I would reply that we had not the detective agency sufficient on the one side to compete on the other side with the distillers themselves and the Government establishments at the distilleries leagued together to defraud Now, under the present outstill system, we have, as has been so often noticed before, the distillers themselves acting as a detective agency in their own interests, and our own special excise agency besides on a much more complete and efficient basis than I ever remember to have existed under the sudder distillery plan It need scarcely be a matter of surprise that statistics proving the extent of illicit consumption under the old system are not available As has been already remarked in the Annual Excise Reports from this Office, under the old system a part of the profits to which Government is

entitled was intercepted by the manufacturers and vendors and the subordinate excise officers, and no means could be devised to check the practice Under the outstill system the whole of the profits are divided between Government and the manufacturers and vendors

"I have previously, in the course of the several Annual Excise Reports which I have submitted for this Division, expressed my opinion that the extension of the outstill system has not affected the drinking habits of the well to do or educated classes, but that the drinking habits of the labouring classes have increased in consequence of the cheapness of the outstill liquor I still adhere to that opinion, and I think the opponents of the outstill system do not sufficiently bear in mind the important facts that a large quantity of illicit liquor, which was consumed in secret, has been displaced by licit liquor, and increase of consumption means increase of licit sales I would repeat here what I have before recorded, that it is a hasty assumption which accepts as conclusive that because circumstances have given facilities to the *drinking* capacity of the people therefore the vice of *drunkenness* must have increased in the same proportion I may mention, what was a well known fact, that among the "Lallah" caste it was customary for those who could afford it to have private stills in their houses where liquor of any strength could be distilled so long as hush money was properly expended It was not, then, particularly to the interest of vendors to interfere on their own account when the subordinate excise officers had been "squared" by the owners of private stills Vendors had enough to do to keep their own frauds and smuggling 'squared'" with the distillery officers, and *vice versâ* Now under the outstill system, it is not worth the trouble and risk for these same "Lallahs to keep up their stills they can get their liquor much more easily and with no trouble from the outstill vendors, and they do so Here we have a large class of people of the 'educated class who drank before in secret just as much perhaps more than they do now swelling the number of *public* consumers and the outstill system is credited with creating the tendency to drink

'I have not been able to discover that people belonging to classes which did not drink while the sudder distillery system was in force have now acquired the habit of drinking and with regard to the retail prices of liquor under the different systems it would seem that spirits are now sold at nearly half the price of that under the sudder distillery system

"The last five years as is well known have been on the whole prosperous in this Division and I am strongly of opinion that prosperity has affected the consumption of liquor Whatever may be said to the contrary—and I believe there are people who are committed to a contrary view—prosperous and adverse circumstances have much to do with the increase or decrease of consumption of country liquor The common answer by a person of what may be called the drinking classes if questioned as to the extent of his consumption of liquor in a time of scarcity or high prices of food, is—'How can I afford to pay for a drink in these hard times?'

'It is a sufficient fact that the settlement of country liquor shops for 1884 85, recently completed in the several districts of this Division, shows a considerable decrease in the revenue and this decrease is every where ascribed to the high prices prevalent of food grains

"Several holders of outstills relinquished their license in Gya because of the falling off in their sales owing to partial scarcity of the crops

"As to the question of the degree of strength of the liquor under the old and the present systems there is a difference of opinion I have had most contradictory statements made to me I do not myself think that the liquor formerly *consumed* by the people was stronger than it is now though that *issued* from the sudder distilleries was as a general rule stronger than what is now generally distilled The liquor manufactured in the distilleries lost much of its strength on its way to the shops The liquor distilled in the outstills is not, I believe, more injurious to health than that which used to be distilled in sudder distilleries I am informed that vendors would lose their custom if they resorted to such tricks as using dhatura or any poisonous substances, and I doubt whether any practice of the kind exists generally"

# APPENDIX B

## EXTRACTS SHOWING THE PREVALENCE OF THE HABIT OF DRINKING AMONG MANY CLASSES OF THE POPULATION OF INDIA

*(1) Extract from a Report by the Chief Commissioner of Assam*

"Assam proper consists of the valley of the Brahmaputra, which is about 400 miles long and about 50 broad Of this 50 miles of breadth, the northern portion say ten miles of breadth may be described as a submontane tract, sparsely populated and full of jungle, it is inhabited by the Kachari tribe, who also hold a number of villages scattered through the country as far south as the river In the eastern half of the valley the Miri tribe dwell in considerable numbers all along the northern side of the river Both these races have been addicted from time immemorial to the most liberal indulgence in rice beer (pachwai)"

*(2) Extracts from the Reports of District Officers in Assam*

"The Bodo portion of our population consisting of and many other classes consumes fermented liquor to an enormous extent Among the non Hindu Bodos it is brewed in almost every house it is brewed very strong, much stronger than our beer, and the consumption of it is enormous'

'Among the people of this district the consumption of rice beer is said to be confined to the Kacharis Sandangs, Lalungs and Miris The use of the liquor is necessary on all great occasions, such as village assemblies marriages, funerals, &c'

'An ordinary Kachari family consumes about two kalsis, i e, twelve seers (24lb) of pachwai a day On the occasion of Bihu festivities marriages, or deaths, pachwai is largely consumed

"Extra deep potations are taken on the occasion of festivals, pujas, marriages, ten days after the birth of a child and a month after the death of a relative'

*(3) Extract from a Report by the Chief Commissioner of Assam*

"This valley is limited on the south by a range of forest clad hills inhabited by the following tribes among whom again drinking has for immemorial ages been a national habit

*(4) Extract from Appendix III (page 317) to the Report of the Famine Commission relating to a portion of the Hyderabad State*

"Moulvie Nazeer Ahmed writes —The cultivators of Telingana are as a class idle, shiftless and improvident these characteristics being induced and aggravated in a great measure by two special causes—toddy drinking and the influence of climate In this part of the country there will hardly be found a single individual whether cultivator or labourer, who is not addicted to toddy drinking Among the females, though the vice is not so very general, a large number of the young women of the lower classes are given to it From about an hour and a half before sunset up to 10 P M the toddy shops are thronged and a large part of the village population apparently passes away that interval of time in this foolish and injurious mode of dissipation"

*(5) Extract from the Report of the Bengal Excise Commission of 1883 84*

"There are some castes in which the use of spirit in social and other ceremonies is prescribed by custom A list of these* has been given by Rai Jovprokash Lall Bahadur, dewan of the Doomraon estate There are other castes in which spirit-drinking is allowed, but in which it is not part of the framework of the caste Among the latter habitual drinkers are much fewer than among the former, and a great proportion of the members of such castes are total abstainers especially in North Behar, in part of which there is a tendency, even among the castes in which spirit is used in social and semi religious ceremonies to restrict its use to such occasions It is to be regretted, however, that this is due to some extent to the use of the pernicious drug ganja in these tracts"

* Sixteen in number

"It has already been said that in Bengal there is nothing analogous to the drinking castes, in the sense in which the term is used in Behar, and it seems equally doubtful whether any caste can be described as wholly abstaining from spirit On the other hand there is a religious distinction, the use of spirits being allowed and even sometimes enjoined on Sivites and strictly

forbidden to Baishnabites the doctrines of Siva or Sakta worship, and the Tantras which inculcate them give free liberty to their votaries to indulge in drinking spirits The Sakta Tantras go further, and insist upon the use of wine as an element of devotion'

*(6) Extract from a letter from the Chief Commissioner of the Central Provinces*

It was impossible in a country like the Central Provinces with its long stretches of hill and forest, and with a large aboriginal population habituated for generations to the use of liquor, and requiring it for the daily worship of their deities, to carry on the excise administration under the central distillery system pure and simple"

*(7) Extract from a letter from the Government of Bombay*

"Owing to the relaxation of religious and caste rule it is probable that intoxicating liquor now used often secretly by classes who formerly in this as in other practices of self indulgence were restrained but large sections of the population, including most of the indigenous tribes, have from time immemorial used intoxicating drink Though its abuse often leads to crime among these classes habitual drunkards in the English sense of the term, are very rare and little domestic unhappiness is caused by the abuse of liquor"

*(8) Extract from the Bombay Excise Report for 1883 84*

"The following extract is from a letter recently addressed by an experienced revenue officer living in the Kolaba District to the Editor of the *Bombay Gazette* in reply to an article that appeared in that paper a few weeks ago alleging that the present abkari policy has encouraged liquor drinking —

There is one thing certain to me about the present management of the Abkari Department and that is that it has diminished drunkenness in the North Konkan I have had the honour to serve in that province off and on for nearly twelve years and my service and personal tastes have been such as have brought me very much into friendly contact with the poorer classes and especially with the hill and coast tribes—the Thakurs Katkaris and Kolis—men of the forest and the wave Within my memory these people were literally slaves to drink The coast Kolis were rarely sober when ashore and in the hill and forest villages where the people take their liquor like gentlemen in the evening it was a common thing for every male soul above twelve years old to be stupid drunk by eight or nine o clock P M I had at one time to do a great deal of night patrolling and have often come into a village where not a soul could answer the simplest question

Now all this is to a great extent a thing of the past During the past three years I have had many of the coast Kolis serving under me as public and private servant and I have not once had occasion to punish them for drunkenness I am now employing a good many of the forests tribes and I find the same improvement Of course I do not mean to say that they never get drunk but they are not now drunk so often or at such times as to interfere with their earning their bread or to make them a common public nuisance The reason they assign is that liquor is dear One sarcastic old life boatman add d— and the Sahebs of now a days are stingy

There are occasional temperance movements among them and always have been in my memory These are spasmodic but no doubt the dearness of liquor assists them and they seem to have more and longer life now than they had ten years ago Whatever may be said against the Abkari Department it has had such success in putting down intemperance as no teetotal association ever had

*(9) Extract from a letter from the Commissioner of Abkari Bombay*

'The outlying block consisting of the Dohad and Jhalod Talukas was excluded because it is surrounded on all sides by foreign territory in which the outstill system prevails, and the population consists almost entirely of Bhils who have been allowed for several years past to manufacture spirit for themselves on certain religious and festive occasions and it would not be expedient to interfere too abruptly with this privilege which is valued on superstitious grounds

# APPENDIX O

## EXTRACTS SHOWING HOW GREAT ARE THE FACILITIES FOR ILLICIT DISTILLATION IN MANY PARTS OF INDIA

*(1) Extracts from Mr Buckland's Report on the Bombay and Madras Excise systems*

"It has been the policy of the Department* to place raw toddy at reasonable rates within the reach of the people, but a difficulty arises from the fact that a low rate of duty on raw toddy tends to its greater production, and consequently to the supply of material for illicit distillation into toddy spirit. The juice ferments in two or three hours and often in the pot and reaches a high state of fermentation within 24 hours Nothing is required but to let the vessel remain quiet for that time when the juice has fermented, a floating saucer is placed inside, and the mouth of the vessel closed, the latter is put over a fire to boil, and distillation ensues

* In Bombay

"Mention has been made elsewhere of the danger of illicit distillation which arises when both raw toddy and toddy spirit are in demand, and especially when materials are at hand for the production of the former in abundance as they are in certain parts of the country

"The preparation of toddy is a process which is familiar in every Madras village"

*(2) Extract from the Bengal Excise Report for 1861 62*

"During the year 1862 63, most districts of the Nuddea Burdwan Rajshahye and Dacca Divisions will be entirely under the fixed duty system In the Bhagulpore and Patna Divisions experiments are being made, but the system is by no means so well adapted to the spirit in use in those divisions as it is to that of Lower Bengal in which the spirit is distilled from molasses and averages about 25 per cent below London proof, while that in vogue in Behar is extracted from the mohwa flower, which is produced in every jungle'

*(3) Extract from a Minute by the Lieutenant Governor of Bengal dated 18th February 1875*

"It is to be remembered that the materials from which liquors and spirits are manufactured, namely, molasses rice and the flowers and juice of certain trees, are articles produced in the greatest abundance in the country, are most easily obtained and yield liquor or spirits by the cheapest and simplest processes within reach of the poorest persons If therefore any section or sections of a vast population desire (as they certainly do desire) to make liquor or spirits, it is not in the power of the most highly organized Government to altogether prevent them, without at least resorting to measures more injurious even than excessive consumption'

*(4) Extract from the Report of the Bengal Excise Commission*

"Illicit distillers as a rule avoid the use of the upright still on account of its comparative complexity and the danger of the hot spirit while falling from the tubes into the receiver betraying them by its smell On the other hand the necessity of constantly pouring water on the receiving vessels in which the spirit is condensed in distillation by the inclined still is an objection to the use of the latter by illicit distillers A third variety is therefore most commonly used by them a sketch of which will be found in plate IV This apparatus consists of two large and one small earthen pot, and one copper pot One of the earthen pots which is placed over the fire serves as still, and is charged with fermented wash to about two thirds of its holding capacity Upon its mouth is fixed the second earthen pot with a circular hole in its bottom over which but with sufficient opening to let the vapour pass through is placed the small earthen vessel On the mouth of the upper earthen pot is placed the copper vessel filled with cold water, and all the joinings are carefully luted so that nothing can escape The vapour passing through the whole in the second vessel and beneath the small one strikes on the cold surface of the copper pot, and being condensed there drops into the small earthen vessel below, which thus acts as a receiver There is of course no smell during the process of distillation, and if the refuse or spent wash be disposed of quickly, the smell from it is not likely to betray the distiller"

"Many of the witnesses who appeared before the Commission were of opinion that it was almost impossible that illicit distillation could be carried on without detection owing to the smell and the general difficulty of concealing the operation But these gentlemen argued from what they had seen of those outstills where the spirit is carried through a tube open at one end into an unclosed vessel and where no attempt is made to hide the smell either from the materials in process of distillation or from the refuse thrown outside the stilling house The illicit distiller on the other hand ferments his material in pots buried in the ground, or makes the spirit from pachwai or tari fermented in a licit manner He uses a still which

ws no smell to escape during the operation, and he takes means to get rid of the refuse er by burying it or by giving it as food to cattle There have been instances of illicit illation conducted on a large scale, for instance, in 1867 four stills were seized in house of a man in the Maldah district, and 40 gallons of distilled liquor were found on the nises. But as a general rule illicit spirit was distilled in small quantities and in the inner is of the houses or in the jungles In the latter case detection could only be the result ccident In the former, no matter how active detective officers may be they can do little iss they are supported directly by the fellow villagers of the offenders, but it is notorious excisemen cannot look for such support or aid The sympathy of the people is entirely i the illicit distiller and the smuggler, who, as one of the witnesses expressed it, 'is ys sure of his safety, impunity and the friendship of his neighbours He is sure that his hbours will not betray him and in case he is spotted by an outsider the neighbours will er turn evidence against him' "

*(5) Extract from a letter from the Chief Commissioner Central Provinces*

"We have here, in a country much of which is wild and hilly and covered with long tches of forest, a large aboriginal population and in certain parts of the province large ibers of persons of the lowest castes, who with their forefathers have always been accustom o the use of liquor made from the flower of the mohwa tree This tree occurs abundantly all r the Central Provinces and the process by which spirit is distilled from the mohwa flower in wilder parts of the country is of the simplest character—a couple of earthen pots and a e of hollow bamboo to form a tube, constituting the distiller's apparatus There is not a rict in some portion of which spirit cannot under these circumstances be distilled illicitly iout much fear of detection and experience has proved most convincingly that unless the irited taste of these people for this stimulant is satisfied by the establishment of shops iin their reach where they can buy taxed spirit, they will resort to illicit distillation, and ler themselves liable to the penalties of the criminal law "

*(6) Extract from a letter from the Chief Commissioner Central Provinces*

" It has been pointed out before but it may be well to repeat that the material (mohwa) m which spirit is universally distilled in these provinces is readily procurable in every dis it, and that the apparatus required for extracting the weak spirit ordinarily consumed is of simplest description A couple of earthen vessels and some pieces of hollow bamboo are all t are necessary The mohwa tree occurs everywhere Its flower is freely used as food by hill tribes and also affords the material for the manufacture of spirit

*(7) Extract from the Report of the Excise Commissioner Punjab for 1888 89*

"The prevalence of illicit manufacture of spirits in some of the districts which are the most portant from an excise point of view is undoubtedly the greatest difficulty we have contend with at present The districts most affected are those in the centre of province which have an agricultural population addicted to the use of spirits, and which the materials for manufacture are ready to hand Given a good sugarcane coun and a population of Jats (Sikh or Hindu), and the practice will certainly be prevalent less kept down by severe preventive measures No special appliances are required for dis ing, the vessels in ordinary use by the zemindars being quite sufficient for the purpose e danger of detection by the district preventive establishment, which usually consists of a gle responsible official the Darogah, and a few chuprasis, is remote, for all traces of the iration can be removed in a very short time "

"Umballa Deputy Commissioner s Report —" Illicit distillation is exceedingly common oughout the greater part of the Rupar and Kharar Tahsils As a Settlement Officer, it ne to my knowledge that there are many villages in these tahsils making quite a large income om the practice "

Hoshiarpur District Report —" Illicit distillation is rife in the district "

Jullunder District Report —" We have here a magnificent sugarcane country and an agricul ral population of which a considerable portion is given to drinking and these conditions are ry favourable to illicit distilling I have seen all but one or two districts now and I should ss Jullunder with Lahore and Gurdaspore (in Amritsar special measures have been taken which ve greatly diminished the evil) as districts in which the people most openly defy our excise v, and Jullunder is probably worse than the other two The matter calls for very serious tention, and requires special treatment. At present offenders seem not to care much for the

penalties, and with the sympathies of the whole country side against us, our preventive service can make but little head against the practice"

**Ferozepore District**—"As in all Sikh districts illicit stills are common enough, but it is believed that in this district they are being gradually suppressed"

Amritsar District—"The Amritsar district has hitherto had deservedly the reputation of being one of the worst if not the worst, in the province in the matter of the breach of our excise laws, and the Commissioner of the Division on the report last year recorded his opinion that 'as long as we have a system of excise which runs the price of a bottle of more or less diluted liquor to over R1 the Sikh Jat will have his illicit still"

## APPENDIX D

### EXTRACTS SHOWING THE DIFFICULTIES IN CONNECTION WITH NATIVE STATES

*(1) Extract from Mr Buckland's Report of 4th August 1889*

"The difficulty of placing the abkari administration of the Presidency* on a satisfactory basis has been considerably enhanced by the existence of the many Native States either within or adjacent to the borders of British territory The cheapness of liquor, the number of shops, and the general want of control in those States for a long time prevented anything like systematic attempts to raise the price of liquor within British territory The policy of Government has therefore been to rent (even at considerable cost) the abkari management of a number of the Native States or to induce some of the more important States e g, Baroda, to assimilate their abkari systems with those of the neighbouring British districts This has been a work of negotiation and has necessarily taken time to accomplish "

* Bombay

*(2) Extract from the Report of the Bengal Excise Commission*

"The Commission have been unable to obtain much detailed information regarding the systems of excise prevailing in the majority of Native States They are indebted to the courtesy of the Governments of Hyderabad and Baroda for notes upon excise in those States, which are reproduced in the following sections The Resident of Nepal writes that in the valley of Nepal by which is meant the valley of Khatmandoo, there is no excise duty, but that any man can make spirit in his own still On the other hand, there are regular outstills throughout the Nepal Terai from which much cheap spirit has for many years back been smuggled into British districts It is said that these stills pay a small fee generally of R12 yearly to the local Nepalese officers In the States adjoining the North Western Frontier the outstill and farming systems prevail In Dholpore several shops are in many cases supplied from one outstill In Mysore where the outstill system prevailed under the Native Government in Buchanan's time sudder distilleries have been of late introduced into some parts of the State Of the remaining States it may be said generally that in most the right to manufacture and sell spirituous liquors is given out on contract, the contractors and sub contractors being allowed to open shops as they please In some however, of the States of Rajputana and Central India the Thakoors have the right to manufacture to any extent and in some the right is practically unlimited for all In some of the Bombay States the Governments tax palm and it is believed even mohwa trees and also levy duty on manufactured spirits in transit but it has not been found possible to obtain accurate details about this On the whole it may safely be concluded that in most Native States the sole purpose of any interference with the trade in spirituous liquors is to raise revenue, and that no attempt is made to check consumption by excise arrangements "

"The excise or otherwise called abkari, in Hyderabad proper is managed directly by Government the area to which it applies is defined and extends about two miles radius beyond the walls and limits of the city of Hyderabad and protected by chowkies and nakas

"Save the locality above referred to in other parts of His Highness the Nizam's dominions the contract system prevails Each district talukdar puts up to auction the abkari of his district for a period of three to five years

*Baroda* —The excise system, which is otherwise known as the sudder distillery system, has been in force in six mahals† of the Naosari division

† Sub divisions

"In the other parts of Baroda territory the right to sell country liquor is leased out to contractors, who procure the liquor from wherever they like or manufacture it themselves "

*(3) Extract from a Memorandum by the Chief Commissioner Assam*

"The Nagas have only recently come under our administration, and must, for the present be, to a large extent, ruled according to their own notions and not according to ours, and the question about interfering in the Khasi and Jaintia Hills has more than once been raised and negatived Our relations with the Khasi Chiefs practically acknowledge their independence, in matters of importance we can make them do what we want, simply exercising our authority as paramount power, but we have no right to impose upon them any particular excise system, or order them to levy excise taxes or to restrain their brewing and distilling In 1876 77 the Chief Commissioner proposed to subject distillation to some restriction, but found it impossible to do anything more than to compel the local chief to impose some restriction in part of his

territory (Bholaganj) which is geographically part of the Sylhet district. To this even the Seim objected, on the ground of the British Government having no right to interfere in his administration, and, though he was admitted to be technically right, he was told he could not be suffered to manage matters so as to embarrass a neighbouring British district. But outside Bholaganj he certainly does so, for he maintains several shops exactly upon his border, knowing that they will be mainly used for the smuggling of liquor into Sylhet. I am inclined to think that the time has come when we should interfere."

(4) *Extract from the Report of the Excise Commissioner North Western Provinces for 1882-83*

"A large number of distilleries—ill built, ill guarded, and ill supervised—was established throughout the country, and the vain hope was entertained that by the rapid raising of the still head duty intemperance might be promptly and finally suppressed. But the law makers of the day did not keep the law breakers sufficiently in mind. It was acknowledged that the distillery system was inapplicable in the Kumaon and Jhansi divisions, but the system was too rigidly extended throughout the rest of the North Western Provinces. Experience, however, soon proved that what was true of Lalitpur and Jhansi was equally true of other sparsely inhabited tracts, especially of those which adjoined Foreign territory."

(5) *Extract from the Report of the Excise Commissioner North Western Provinces for 1874-75*

"As regards the existence of illicit distillation and surreptitious abstraction of spirit from the distilleries without paying duty nearly all officers are prepared to admit some illicit form of trade does exist. Those officers whose districts are conterminous with Foreign States declare that the illicit trade or these districts is owing to the facilities which exist for distilling in those States. This is without doubt true perfectly of the Nepal Frontier, Rewah, and the Rajputana States."

(6) Extracts from an enclosure of a letter dated 23rd January 1889 from the Excise Commissioner North Western Provinces in which are stated the reasons for the establishment in certain places of the farming or outstill system in preference to the central distillery system. Of the 21 districts in parts of which these systems are maintained, one or the sole reason assigned is, in the case of 16 the proximity of Native States.

*Muttra.*—Farming system is in force since October 1882, and it is preferable because the tracts in which the system is in force adjoin the Native territory of Bharatpur.

*Agra.*—Farming system has been introduced from October 1883 into those tahsils which border on the Native States of Gwalior Dholpur, and Bharatpur.

In parts of this district the outstill system was introduced from October 1881, and it is preferable because the tract is thinly populated and borders on the two Native States of Gwalior and Dholpur, also because it is inaccessible during the rainy season, and because it is always a difficult country for carts to traverse. These afford ample facilities for illicit distillation.

*Bareilly.*—Baheri and Mirganj Tahsils were brought under the outstill system from October 1881 and 1882 respectively. Both adjoin the Rampur State.

*Pilibhit.*—In Tahsil Puranpur the farming system is in force from a long time, and it is preferable, because the tahsil contains large jungles and the Nepal territory is on its border also because the population is poor.

*Allahabad.*—Outstill and farming systems are preferable in the south of the district by reason of the neighbourhood of the Native State of Rewah.

*Hamirpur.*—This district is entirely under the outstill system since October 1881 in substitution of the farming system. The reason why this system is preferable is that the district is a primitive and sparsely populated tract and honeycombed with Native States.

*Gorakhpur.*— In the following year some modification appeared necessary, and the system was extended throughout those four tahsils for the following reasons:—

(1) Suppression of smuggling from over the border.

* * * * *

*Basti.*—In 1880-81 parts of this district were brought under the outstill system. The advantages over the distillery system are as follows:—

(1) The tract under the outstill system is the trans Rapti country in the north of the district adjoining the Native territory of Nepal. The Nepalese have stills all along the frontier, they could easily undersell any distillery liquor.

*Mirzapur.*—The farming system has been introduced in Tahsil Robertsganj in 1869, in parts of Chunar and Mirzapur in 1878, and in parts of Tahsil Chakia in 1882. The main

as for preferring the farming system in the upland portion of this district are (1) to the nous distance from the distillery, often as much as *80 to 100 miles*, to the difficulty expe- ed in travelling over bad roads and across mountain streams, ravines, and hills, and (2) roximity to Native States, as well as to the many facilities which the peculiar physical tion of the country for illicit manufacture affords

*Jalaun* —In this district the farming system is in force since British rule commenced in parts The reasons given in the G O No 185—XIII 28, dated 22nd August 1888, to this district, the population bein, a scattered one and the whole of the western border e district being bounded by Native States

*Jhansi* —Since the establishment of the district (1854), the farming system has been in The district is surrounded by and interspersed with Native States

*Lalitpur* —The farming system was in force throughout the district, but in 1881-82 innah Lalitpur was brought under the outstill system With the exception of a small on in the north facing Jhansi and in the south where it is bounded by the Sagar District ral Provinces), Lalitpur District is surrounded by Native States it is thinly populated, as large barren and forest tracts

*Terai* —The farming system is in force from April 1871 This system is suitable because istrict is thinly populated and covered with forest bordering on Native States of Rampur Nepal The distillery system was once tried but proved a failure The climate of the ct necessitates the consumption of native liquor which if not available is smuggled

*Kheri* —Outstill system was introduced in the sub division of Mohamdi and Nighasan 383 and 1887 respectively This system is preferable in Nighasan, because it adjoins the l territory and is divided from the rest of the district by rivers which render the convey of liquor from the central distillery difficult and expensive during the rainy season For revention of smuggling from the adjoining outstill tracts, Tahsil Mohamdi has also been ght under that system

*(7) Extract from a letter from the Chief Commissioner Ajmere*

" It seems to me that ordinarily the real remedy for an increase of intemperance among people would be the total prohibition of the manufacture of strong country liquor, but in s districts, surrounded as they are by Native States where strong liquor is freely brewed, a measure would in any case be of doubtful efficacy Those people who have acquired aste for luxuries of this nature would still endeavour to indulge it, and unless very large ions were made to the strength and efficiency of the preventive establishments the icts of Ajmere Merwara would be unable to cope with the inevitable smuggling from ve States "

*(8) Extract from a letter from the Commissioner Ajmere*

' These districts are surrounded by Native States where liquor is brewed freely, and is stronger than and inferior in quality to that produced under our excise system It is also a cheaper, and complaints of smuggling in contravention of our rules have been requent."

*(9) Extract from the Central Provinces Excise Report for 1872 73*

' The Hoshangabad district is in the main a narrow valley, the whole northern border ching for 150 miles along the Narbada which, easily fordable for several months in the alone divides it from Indore and Bhopal While on the British side, under the present n liquor is dear and difficult to procure across the river in the Native States the supply s and unrestricted, and at a price so low as to present a temptation almost irresistible to muggler "

*(10) Extract from the Central Provinces Excise Report for 1873 74*

" It is generally admitted that the people have been in the habit of supplying them s with untaxed liquor, either by illicit distillation or smuggling from Native States, to a s extent "

*(11) Extract from the Central Provinces Excise Report for 1880 81*

" At the head quarters of Sambalpur there is a contract still while the wants of the ict are met by outstills Though the district is fairly accessible the numerous Zemindari Feudatory States which make it up render it difficult to work a system of direct duty "

*) Extract from the Resolution by the Chief Commissioner on the Central Provinces Excise Report for 1886 87*

" Mr Mackenzie has lately had before him reports upon the condition of some twenty ty zemindaris in a remote part of this province, which are isolated from direct commu-

nication with the revenue paying districts, and left to manage their own affairs in their own way In many of these the income from excise forms a principal source of the zemindar's revenue, and an outstill or a spirits shop is to be found in almost every village In no British district would this be tolerated If the Chief Commissioner had to assume the direct management of any of these estates, the first step taken would be to limit the number of shops and stills and raise the price of liquor"

*(13) Extract from the Punjab Excise Report for 1888-89*

"The subject of smuggling from places to which our system of excise does not apply also requires to be noticed A reference to any map of the Punjab will show clearly the difficulties with which we have here to contend from within as well as from without the Province—especially in the districts of the Delhi and Jullunder Divisions owing chiefly to the intricate manner in which Native territory is mixed up with ours Till quite recently the state of affairs was that at almost every point of our very extended border, spirits could be purchased at half the price or even less that our licensed vendors charged for them It was not only by the smuggling thus encouraged that our excise arrangements were injuriously affected, for our villagers could, without a breach of the law, obtain and consume on the spot these cheap spirits offered for sale at shops in Native territory within easy reach of our border

"In the Firozpur Tahsil of the Gurgaon district, which adjoins the territories of the Alwar and Bharutpur States, there has been such trouble that we have finally, with effect from 1st April 1889 had to abandon our ordinary arrangements and to introduce a modified out still system The area to which this will be applied is very limited

"As to the States under the political control of the Punjab Government with regard to which our chief difficulties have hitherto arisen the arrangements which have been effected are most satisfactory, and they have relieved Government of a serious difficulty * * This has had the result of raising the price at which spirits can be retailed, and in the territories of these States to what is practically the same level as that prevailing in our own districts Of course there is a good deal of difference between the nominal acceptance of our system and the strict working of it

"Attention may be invited to the remarks on this subject in Part II, Districts Rohtak, Karnal, Hissar Umballa, Ludhiana and Ferozepore Spirits are very cheap in Kashmir, where the duties are farmed I believe and there are no restrictions on manufacture and complaints are made of the location of shops close to the borders of Gurdaspur and Sialkot districts (see the district notes in Part II)"

*(14) Extract from a letter No 69 dated 3rd August 1889 from the Excise Commissioner Punjab regarding the Excise arrangements of the Firozpur Tahsil of the Gurgaon District*

* * * * * * * *

"3 Correspondence with regard to the Excise arrangements of this tahsil has been going on for the last ten years Government having been first addressed on the subject by the Financial Commissioner in his Secretary's letter No 775 dated 7th July 1879 The correspondence is very lengthy, and it would serve no useful purpose to go through it in detail The following brief account of the circumstances which have given rise to the necessity for the steps now taken will suffice

"4 The area affected (a single tahsil) is really very small and the consumption of spirits is not of any great extent But owing to the way in which the territories of the Bhartpur and Alwar States interlace with this tahsil, and the ease with which cheap spirits can be obtained from those States by our villagers, we are now driven to admit that the maintenance of the central distillery system is impossible The Excise system in these two States, over which the Punjab Government has no political control, is that of 'farming' pure and simple An unlimited supply of spirits is available in them at the price of a few annas per bottle and shops are located along our border within easy reach of most villages in the tahsil Our villages can without any breach of the Excise law cross over to these shops and drink their fill, and it is not surprising that there has been no demand for the high priced spirits which our licensed vendors can offer The printed map accompanying this letter will serve to illustrate these remarks

"5 It was reported in 1879 (*see* letter quoted above in paragraph 3) that the receipts from license fees and still head duty had fallen to R200 per annum in 1877-78, while the cost of the establishment employed in the central distillery amounted to R300 A statement

he receipts and expenditure which will be found in Punjab Government Proceedings for ember 1888 (Finance Department Nos. 6 and 7) show that during the six years, 1877—3, the receipts averaged only R121 per annum, while the expenditure remained R300 as re The rate of still head duty was reduced by one-half There appears to be some doubt the date from which this measure came into force According to the statement in Deputy missioner, Gurgaon's letter No 496 dated 7th November 1882 (Proceedings, Financial artment, December 1892, No 6) it was some time in 1881, while that given in Mr onachie's letter No 123, dated 8th May 1888 (Proceedings, Financial Department, Septem 1888, Nos 6 and 7), seems to indicate the commencement of the financial year 1883 84 as date Taking this latter date, the statement last referred to shows that the result of the ction of duty was an immediate increase in the receipts from the tahsil which averaged 5 per annum for the five years 1883—1888 The experiment of reduction in the rate of head duty (to R1 4 per gallon of proof spirit) has now been tried for at least five s, with the result that we have to admit that this is not an adequate remedy, and that it ot possible to maintain the central distillery system in any form Government during the five years has been incurring on the average an expenditure of R300 to get in a revenue 335 Further, the Deputy Commissioner estimates that even with this low rate of duty present consumption of spirits is at least double the quantity which now pays duty (about gallons), the untaxed supply being obtained from Native territory, and he bases his posals on the recognition of this as the normal amount of consumption by the inhabitants he tahsil

"6 The details of the system which has with effect from 1st April 1889 been substituted that hitherto in force may be gathered from Mr Maconachie's note received under er of his letter No 97, dated 21st January 1889 to my address and the subsequent respondence of which copies are now submitted The central distillery has been closed in its place the licensee who has secured the license for the whole tahsil has been owed to set up a still of his own, which is worked under supervision The number of ail shops remains as before (five), each shop being separately licensed A copy of the ense will be found as the enclosure to Deputy Commissioner's letter No 450 dated 1st ril 1889 This has been taken with slight alterations from the form in use in the North estern Provinces (Appendix No XVIII North Western Provinces Excise Manual) I uld invite attention to condition 4, from which it will be seen that the outturn of spirits m the still is strictly limited by the capacity of the still and the number of days that it can worked in the year free of extra charge The outturn allowed for is 336 gallons per annum, s being the amount of estimated consumption (*see* conclusion of paragraph 5 above) If licensee desires to distil more spirits he will have to pay R5 for each time that the still is ed It is not probable that there will be much spirit produced in excess of the amount owed for, and if there is, it will pay what is virtually a still head duty of 10 annas a gallon e spirit produced will probably be of low alcoholic strength, but if this extra charge is ind insufficient it can be raised for next year"

# APPENDIX E

## REPORT ON THE SYSTEM TRIED AS AN EXPERIMENT IN 1888 AND 1889 IN THE DISTRICTS OF THANA AND KOLABA

Government Resolution No 3898, dated 28th June 1887
Letter No 4527 dated 18th July 1887
Government Resolution No 6127 dated 10th September 1887
" No 6801 dated 6th October 1887
" No 7997 dated 22nd November 1887
No 3646 dated 4th June 1888.

The circumstances brought to notice in his report are the outcome of the application of the orders passed by Government in their Resolutions and letter noted in the margin

The leading facts to be dealt with are

The licit sales of country spirit in each of the last four years were—

| Year | | Thana District | Kolaba District. |
|---|---|---|---|
| | | Gallons 25° under proof | Gallons 25 under proof. |
| Old system | 1885 | 305 289 | 139 575 |
| | 1886 | 316 487 | 124,648 |
| | 1887 | 361 574 | 150 629 |
| New system | 1888 | 186 508 | 118 550 |

A further drop in licit sales has occurred in the current year 1889

The licit sales in the first three months of 1889 contrast as shown below with those for the corresponding period of 1888

| Year | Thana District | Kolaba District |
|---|---|---|
| | Gallons 25 under-proof | Gallons 25 under proof |
| 1888 | 66 185 | 44 398 |
| 1889 | 47 199 | 22 545 |

Speaking roughly the effect of the new system has been to reduce the licit sales in the two districts by 50 per cent

The rates of still head duty levied under the old and new systems are contrasted in the following table —

| Talukas | Old system | | | New system | | |
|---|---|---|---|---|---|---|
| *Thana District* | R | a | p | R | a | p |
| Umbargaon | 1 | 8 | 0 | 2 | 7 | 0 |
| Jawhar | 2 | 0 | 0 | 2 | 1 | 1 |
| Dahanu | 2 | 0 | 0 | 2 | 15 | 0 |
| Mahim | 2 | 0 | 0 | 3 | 4 | 0 |
| Bassein | 2 | 0 | 0 | 3 | 8 | 0 |
| Salsette | 2 | 0 | 0 | 3 | 10 | 3 |
| The six inland talukas | 2 | 0 | 0 | 3 | 9 | 9 |
| *Kolaba District* | | | | | | |
| Panvel | 2 | 0 | 0 | 3 | 7 | 6 |
| Alibag Bagayat | 2 | 0 | 0 | 3 | 5 | 0 |
| Rest of district | 2 | 0 | 0 | 3 | 4 | 3 |

Under the new system the rates of taxation on country spirit have been enhanced by about 70 per cent The rates are mostly far in excess of those levied in any other part of the Presidency, including the town of Bombay The highest rate levied elsewhere in the Presidency is R3 2

Under the old system the ordinary retail price of a bottle of country spirit was in some talukas 8 annas and in other talukas 6 annas Under the new system 12 annas has been the prevailing price, and in places still higher prices have been charged The retail prices of country spirit have thus been enhanced by from 50 per cent to 100 per cent

Under the old system toddy was sold at 6 pies per bottle at the tree foot and at 8 pies per bottle in shops In Umbargaon and Dahanu the prices were 6 pies and 4 pies per bottle Under the new system the ordinary price everywhere has been 9 pies per bottle The retail prices of raw toddy have thus been increased from 50 per cent. to over 100 per cent

Mr Tievor estimates the quantities of *raw* toddy made available for use in the two dis s, exclusive of the quantities distilled in the public distilleries, in 1886 87 and 1888 89, as ws —

| Year | Thana District | Kolaba District |
|---|---|---|
| | Gallons | Gallons |
| 87 | 831 545 | 155 491 |
| 89 | 1 473 084 | 309 520 |
| Increase in 1888 89 | 641 539 | 154 029 |

The whole of these quantities were available for consumption in the raw state or for illicit lation

The outturn of licit toddy spirit in 1886 87 and in 1888 was —

| Yea | Th na Distri t | Kolaba District |
|---|---|---|
| | Gallons 25 under proof | Gallons 25° under proof |
| 87 | 6? 558 | 21 665 |
| | 25 986 | 1 972 |

The number of places in the Thana district at which country spirit and toddy were sold, ade available for disposal, in each year since 1877 78 are shown in the table annexed —

| Kinds of sale licenses | 1877 78 | 1878-79 | 1879 80 | 1880-81 | 1881 82 | 1882 83 | 1883 84 | 1884 85 | 1885 86 | 1886-87 | 1887 88 | 1888-89 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| and toddy | 944 | 400 | 405 | 397 | 402 | 368 | 269 | 258 | 191 | | | |
| only | | | | | | | 114 | 130 | 203 | 429 | 376 | *(?) |
| y only (shops) | | | | | | 119 | 354 | 207 | 4?8 | 443 | 189 | 203 |
| y (tree-foot) | | | | | | | | | | 470 | 652 | 714 |
| y (domestic consumption) | | | | | | | | | | †(?) | 459 | 413 |
| TOTAL | 944 | 400 | 405 | 397 | 402 | 487 | 737 | 590 | 932 | 1 342 | 1,676 | 1 880 |

* Mr Trevor s reports do not show the number of *spirit* shops licenses issued in 1888 89

† Mr Trevor s reports do not show the number of domestic consumption licenses issued in 1886 87

The number of places at which intoxicating liquor has been made available for sale and omestic consumption has increased enormously The increase is confined to toddy The ber of spirit shops has remained tolerably steady since 1878 79

Illicit distillation is prevalent throughout the Thana District, and prevails to a smaller nt in the Panvel and Alibag talukas of Kolaba

The revenue results are as follows —

| Year | | Thana District | Kolaba District |
|---|---|---|---|
| | | R | R |
| al | 1886 87 | 8 11 155 | 3 39 614 |
| | 1887 88 | 7,11,226 | 3,20 690 |
| nate | 1888 89 | 6 96 862 | 3 27 191 |

The inciting cause of the serious outbreak of illicit distillation that has now to be dealt 1 lay in the departure made in 1887 88 from principles of abkari management previously gnised and acted on The retail prices of spirit were forced up to rates that consumers could not afford to pay by the competition for the farms which were sold under the new system* introduced on the 1st January 1888 to the persons who volunteered to pay the highest rates of still head duty, while the restrictions that compelled farmers to retail within fixed maximum prices were

* Under the system previously in force the rates ill head duty and the maximum retail selling were fixed by Government and the farms then put up to public competition and sold to persons who guaranteed payment of the highest mum revenues.

placed in abeyance At the same time the rates of tree-tax in several of the principal toddy producing talukas were lowered, and the restrictions that confined tree tapping exclusively to persons who had provided themselves with a fixed and certain market for the licit disposal of the toddy they drew were relaxed Before these changes were made, tapping licenses were issued only on the application of persons to whom licenses either to sell or to distil toddy had been granted, and for the supply of specified shops or of specified distilleries In 1888, these limitations on the grant of tapping licenses were removed, and tapping licenses were made issuable, without any limit as to number of trees to *all* applicants, and the only obligation with respect to the disposal of the toddy drawn placed on the tappers was one that bound them to sell it to some licensed shopkeeper, or to some licensed distiller, within the limits of the taluka or mahal concerned Tapping licenses were also made issuable to approved applicants, who were privileged to sell toddy to the public at the tree foot and to toddy distillers and further tapping licenses for a limited number of trees in each case were made issuable to tree owners with the privilege of using the toddy they drew for domestic consumption, and of selling it to licensed shopkeepers or licensed distillers The provisions expressed in the tree foot and domestic consumption licenses as to the disposal of toddy to licensed shop keepers and distillers allowed such disposal of *surplus* toddy only, but as a "surplus" quantity is an indeterminate quantity, this provision in practice was altogether ineffective, and it was open to the tree foot booth and domestic license tappers to sell as much or as little of their toddy as they pleased for the supply of licensed shops or licensed distilleries, and gave them an opening for selling toddy to persons who put it to illicit uses

The almost indiscriminate grant of tapping licenses induced by these changes of system naturally led to a very large increase in the number of localities in which licit tapping operations were carried on This circumstance facilitated *illicit* tapping as the establishments were not strong enough to watch carefully all those localities and of course it is very much easier to detect and therefore very much more risky to attempt, illicit tapping in places where *no* tapping is licensed than in places where licensed tapping is in progress Mr Trevor has not reported the number of licenses issued to speculative tappers with no fixed market for their toddy, and the numbers cannot now be ascertained without references being made to the talukas, which would take time to answer The number of places at which raw toddy was licitly disposed of in the talukas of Bassein and Salsette in each year since 1880 81 is given below, and from this an idea may be formed of the great increase in the number of localities in which licit tapping was carried on in 1888 89 —

*Bassein Taluka*

| | |
|---|---|
| 1880 81 | 45 |
| 1881 82 | 48 |
| 1882 83 | 50 |
| 1883 84 | 53 |
| 1884-85 | 51 |
| 1885 86 | 69 |
| 1886-87 | 74 |
| 1887 88 | |
| 1888 89 | 235 |

*Salsette Taluka*

| | |
|---|---|
| 1880 81 | 73 |
| 1881 82 | 72 |
| 1882-83 | 73 |
| 1883-84 | 77 |
| 1884-85 | 77 |
| 1885 86 | 92 |
| 1886 87 | 225 |
| 1887 88 | |
| 1888 89 | 406 |

NOTE —Tree-foot booths were first established in 1886-87 Figures for the year 1887 88 are omitted as licenses on one set of conditions were issued for the first five months of the year and fresh licenses on another set of conditions for the last seven months of the year

The regulation of the transport of toddy by rules forbidding the transport without permit of toddy in excess of a certain fixed quantity is one of the measures chiefly relied on for the checking of illicit distillation but, in order to obviate needless annoyance to tappers pursuing their occupation lawfully an exception is made in the transport rules exempting from their operation toddy in transit from the place at which it was drawn to the place at which it is to be licitly disposed of When licit markets for toddy were opened in all directions, and tappers were allowed to take or send their toddy to any shop or distillery they pleased the transport regulations broke down, and any one who wanted toddy for illicit distillation was

to carry it where he pleased on the plea that he was conveying it to some shop or dis-
ery * * * * * * * *

The remarks made by Mr Trevor (paragraphs 55 and 62 of his report No 2405) are well
th attention Speaking of the effect of the changes lately introduced, he says (paragraph
—

In Thana it (the result) has been simply disastrous

And again (paragraph 56) —

I am afraid there is no room for doubt that in Thana the only difference is that illicit liquor is consumed
ad of licit and that the demoralising practices that had with difficulty and after a continued and costly
ggle lasting through nearly ten years been nearly suppressed have in as many months, and in spite of
uous effort become as rife as ever and that the same is true to a great extent of Kolaba also.

Speaking of illicit toddy distillation, he remarks (paragraph 36) —

The temptation to use surplus toddy for illicit distillation must be very strong and it is the more dan
us for the reason that the process leaves no refuse and is so simple that it can be carried on in the distiller s
se with his domestic utensils and all traces of it can be cleared away in a few minutes while the excise
ers are kept waiting outside It is thus most difficult to detect and suppress and most likely to spread
re the practice once takes root Mr Todd mentioned to me some little time back its prevalence in Bassein
Salsette as something new and the Inspectors of those talukas both experienced men are convinced that it
on largely

In paragraphs 37 and 38, Mr Trevor details the experiences of the Bassein and Salsette
pectors in the matter of recent illicit distillation Mr Sibbald and Mr Ardagh are
erienced officers, and what they state is well worth attention Mr Sibbald, the Bassein
pector says that little or no mowra is used in Bassein, that he has detected several cases
llicit tapping with traces of illicit distillation in the neighbourhood, that most of the tree
booth licenses have been taken up by a syndicate that held the spirit farm last year, that
e toddy is sold at 3 pies a bottle, and sold for distillation, that the tree foot booth license
lers distil themselves, that at one village where he made a camp, the sales of spirit at the
l shop, which had previously been about a bottle a day, sprang up at once to the value of
000 or R3,000 in four days the increase being partly due to the occurrence of weddings,
much more, as he is convinced, to the temporary stop put by his presence to illicit distilla-
, that on the same occasion the villagers commenced to send toddy to the Bassein
illery at the rate of 100 gallons a day, whereas the admissions previously had been *nil*,
that he has detected some 60 cases since October last as compared with 10 or 12 pre
usly

The Salsette Inspector, Mr Ardagh declares his belief that the people of Vesava and Alsi
il all their surplus toddy and he has detected between 30 and 40 cases of illicit distillation
vra and toddy since last August

It seems probable that Mr Trevor has considerably under-estimated the quantities of toddy
to illicit uses and the prevalence of illicit toddy distillation in both the Thana and Kolaba
ricts

In paragraph 32 he estimates that in Thana 641,539 gallons and in Kolaba 154,029
ons more toddy were made available for consumption in the raw state (and for illicit use)
he current year than in 1886 87 Of these quantities the increase in the Salsette and
sein talukas alone amounts to 484,684 gallons, while in Panvel and the Alibag Bagayat of
aba the increase amounts to 157,739 gallons, and in the rest of the Kolaba District there
been a falling off in the quantities of toddy drawn Now, it is in these very four talukas
t past experience leads to the belief that illicit toddy distillation would prevail most exten-
ly if opportunity for it were given The population there has a great craving for spirit
cares but little for toddy With raw toddy selling at prices 50 per cent in excess of the
es previously prevailing it is scarcely likely that the consumption of raw toddy would have
eased largely and it is noteworthy that in talukas like Dahanu and Umbargaon and in the
nd talukas of Thana and of Kolaba, where there has always been a steady demand for raw
dy, the consumption has not increased, or not increased largely at any rate under precisely
same conditions as those obtaining in Bassein, Salsette Panvel, and Alibag

Paragraphs 67 and 68 of Mr Trevor's report are also important He there shows that in
36 87 there were 234 cases of illicit distillation in Thana and 17 in Kolaba, in 1887 88 the
nber rose to 373 in Thana and there were 14 cases in Kolaba, and *in the first seven months*
*y* of 1888 89 304 cases were detected in Thana and 10 in Kolaba

Referring to these figures Mr Trevor says (paragraph 57)

The difference would have been greater but that as the Inspectors in Thana are almost unanimous in
itting their efforts to stamp out the recent access of illicit distillation ha e so far proved ineffectual The
result has been that the operators have grown more careful and that whereas at first they used to distil in

their own houses and compounds they now carry on the business in the fields and jungles with a sharp look-out all round Thus it happens that when the abkari officers appear on the scene they find traces of the still, &c but nothing to give any clue to the identity of the offender The work is becoming more difficult day by day *and the cases brought into Court are not a tithe of those which are known to occur*

In paragraph 62 Mr Trevor shows that the imports of mowra by rail and sea into the Thana District in 1888 amounted to 48 904 maunds against an import of 10,365 maunds in 1887, and in Kolaba to 2,000 maunds in 1888 against *nil* in 1887 also that the use of mowra grown in the Thana forests has ceased altogether at the Uran distilleries, though before 1888 large quantities were used there

Further, he shows that it was established by the evidence recorded by the Mowra Committee that in Thana and Kolaba mowra flowers are not used as food either by the people or for cattle, and that the only purpose to which it is put is the manufacture of spirit, also that according to paragraph 25 of the Report of the Bombay Abkari Commission, about 11 Bengal maunds of mowra are required to make 52 gallons of spirits 25° under proof Now leaving out of consideration the mowra locally produced in the inland talukas of Thana, the quantity imported in 1888 sufficed for the manufacture of 240 000 gallons of spirit 25° under proof These are large figures, but they do not represent the whole* extent of the illicit distillation, as those representing the spirit made from mowra locally produced and from toddy illicitly distilled have to be added It must be remembered that the recorded licit sales of spirit in 1888 were less by more than 207 000 gallons than those of the preceding year, and that the sales in the early months of 1889 have been much smaller than those of the corresponding period of 1888

* It has been ascertained from Mr Shuttleworth Conservator of Forests, that in the year 1884 the Forest officers collected mowra flowers departmentally in the Thana forests and that they then bought up about 24 000 maunds This of course does not represent the whole of the produce. Roughly 24 000 maunds suffices for the manufacture of 120 000 gallons of spirit 25 under proof In paragraphs 39 and 43 of his report Mr Trevor estimates the illicit toddy distillation at about 50 000 gallons but his estimate is probably below the mark Adding these items together we have to contemplate illicit distillation reaching the enormous quantity of *400 000 gallons 25° under proof*

It will be observed from the general tenor of Mr Trevor s report, and specially from what he says in paragraph 40, that he is not of opinion that illicit toddy distillation prevails to any great extent in Kolaba and the reasons he gives are that the farmers are supposed to have starved the demand for toddy when the sale was in their hands, and that there have been no reports of illicit distillation Panvel has always been about the hottest of all hot beds of illicit distillation The number of brab trees now being tapped there is more than double the number tapped in any year since 1882 83, very little toddy spirit has been licitly distilled there and the Panvel Kolis and Agrias are hard spirit drinkers, and are not accustomed to drink much raw toddy while the facilities for obtaining toddy for illicit distillation have been increased in precisely the same manner as in the Thana District If but few cases have been detected, this would furnish some reason to suspect the establishment of inertness The Panvel smugglers are apt to use violence when interfered with, and it does not seem certain that the present establishment is very anxious to act against them The Commissioner s attention should be drawn to this matter

Soon after the introduction of abkari reforms in Thana, a very serious outbreak of illicit *mowra* distillation occurred in the Thana District It was confined to the inland talukas of Thana and the Panvel Taluka, which then belonged to the Thana District, and was only suppressed with the very greatest difficulty, and after the placing of punitive police posts in many villages and the heavy punishment of numbers of contrabandists Several lives were sacrificed, and many men were seriously injured in conflicts that then occurred between the Government servants and men engaged in illicit distillation The struggle lasted for some three years The Mowra Bill was an outcome of those circumstances

The situation that has now to be faced is much more serious than that which existed in 1881 83 Illicit distillation was then confined to the inland talukas of the Thana District and Panvel, and to mowra spirit now it has extended over the whole of the Thana District and part of Kolaba, and the illicit distillation of toddy as well as of mowra spirit is rife

All preventive measures that are practicable during the currency of the existing farms have been taken in pursuance of the orders in Government Resolution No 4032, dated 3rd instant

# APPENDIX F

## HE RATES OF STILL-HEAD DUTY ON COUNTRY LIQUOR IN THE SEVERAL PROVINCES

*Bombay* —In the districts of the Bombay Presidency in which still head duty was levied 60 the duty has since been increased more than 50 per cent, and in the districts brought the reformed system in 1878, 1881 and 1884 with a still head duty of R2 8 per gallon ate has since been increased to R3 The details concerning the various districts are below

n the town and island of Bombay, the rate per gallon London proof on mowra spirit was rom 1860 to 1873 it was raised to R1 per gallon 25° U P in 1874 1877 inclusive, to 2 in 1877, to R2 4 on the 1st January 1878, and to R2 12 in 1884 at which it remains

In the Ahmedabad city and cantonment the rate was R1 per gallon London proof from to 1874, R1 1 from 1875 to 1877, As 12 in 1877 78, R2 from 1878 79 to 1883 84, and for 1884 85 onwards The rate in the whole of the Ahmedabad district, when brought the Central Distillery system in 1881, was R2 per gallon 25° U P, which was further ised to R2 4 in 1884 85, at which it remains

In the two talukas of the Kaira district brought under the Central Distillery system in 82 the rate was R2 that system had to be abandoned in the following year, but was roduced in 1883 84 with the rate at R2 4 and extended to the whole district in 1884 85, ates being R1 and R2 4

The Panch Mehals were wholly under the outstill system until 1885 86 when the Central lery system was introduced into three talukas with a still head duty of annas 12 per n

n Broach town Anklesvar town the villages of Sajod and Andada, the rate for spirit on proof was R1 per gallon from 1860 to 1867 R1 4 from 1868 to 1877 R2 per 25° U P from 1879 to 1884, and was then raised to R2 4 except for the city of h, and 10 miles round it where the rate was slightly higher, *viz* R' 6

In Surat city, and six miles radius, the rate was R1 between 1860—1867, R1 4 een 1868—1877 in the town of Bulsar it was 8 annas between 1874—1877 and it was nas and 6 annas in Surat and Bulsar, respectively for 1887 88 R2 and R1 respectively 878 79 for the city of Surat and Chorasi and Olpad talukas a rate of R2 has been tained between 1879 80—1887 88, and in the Bardol Bulsar, Chikhli, Jalapur, and talukas a rate of R1 8 between the years 1881 82—1887 88

On the Poona district being brought under the Central Distillery system in 1877 78 and hmednagar Sholapur, and Satara districts in 1878 79 the rate of duty imposed was R2 8, hich it continued up to 1883 (excepting the town of Ahmednagar and the cities antonments of Poona and Sholapur and 10 miles radius during the years 1881 82—84 when the rate was R12) when it was raised to R3, at which it remains

Similarly in Belgaum the rate first imposed under the reformed system was R2 8 in 82 up to 1883 84 after which it was raised to R3 per gallon and to R3 2 in 1887 88

n Dharwar and Bijapur, brought under the reformed system in 1884, the rate was R2 12 rt of the district and R2 8 in the rest In 1887 the rate was raised to R3 in the whole t

n Kolaba the rate was R1 8 in 1878 up to 1884 when it was increased to R2

n the current year it has had to be reduced to R1 8 per gallon for spirit 25° Under Proof 2 annas for spirit 60° Under Proof in consequence of the illicit distillation caused by tia percentage experiment of the last two years

The extra percentage in those two years was in addition to the rates above mentioned

n the district of Thana the rate has been gradually increased from R1, R1 4, R1 8, and in 1878 to R2 from 1st January 1878 The extra percentage system was also tried and the rates have been reduced from the current year

n the Navapur, Petha and the Akrani pargana and the villages situate within Mehwas in Taloda taluka of the Khandesh district a rate of 12 annas has been imposed on bolition of the outstill system in January 1888 in the rest of the district the rate was r gallon

*Bengal* —Below are shown the rates of still head duty levied in the several districts of al during the years in which the Central Distillery system was in force,

n the Burdwan, Bankoora, Beerbhoom Midnapur and the Hooghly (with Howrah) dis- the rate was R2 4 in 1861 62 R3 in 1862 63—1864 65 (excepting in Bankoora for the year when it was raised to R3 12) In Burdwan it was R1 and R3 from 1865 66 to 68 inclusive R1 8 and R3 from 1868 69 to 1875 76 inclusive It was raised to R2 34 in 1876 77—1880 81 in 1885 86—1886 87 the same rates were levied, and in the eirs ending 1888 89 the rate uniformly throughout the district was R4 In Bankoora te was raised to R3 12 in 1865 66 reduced to R3 during 1866 67—1868 69 inclusive, in 1869 70—1875 76 inclusive, it was R1 8 and R2 in 1876 77, R2 in 1877 78, R2 4 in 1885 86—1886 87 and it was R4 uniformly throughout the district in 1887 88 8 89 In Beerbhoom the rate remained at R2 during 1865 66—1869 70, R1 8 and 1870 71, R2 in 1871 72—1878 79 On the re introduction of the Central Distillery 1 the rate was R2 and R4 for 1885 86—1886 87 and R4 for 1887 88—1888 89 In pore the rate was R3 during 1864 65—1866 67 inclusive, R1 and R3 in 1867 68—69, R1 and R1 8 in 1869 70 R1 and R3 in 1870 71—1875 76 inclusive, R1 and

R4 in 1876 77—1878 79, and it was raised uniformly to R4 during 1879 80—1880 81 when the outstill system was introduced In Hooghly with Howrah the rate was R3 during 1865-66—1875 76 R3 and R4 in 1876 77, and during 1877—1889 inclusive it has been raised uniformly throughout the district to R4

In the 24 Pergunnahs Calcutta, Nuddea, Jessore, and Khulna districts of the Presidency Division the rate levied per Imperial gallon London proof on the introduction of the Central Distillery system was R2 4, this was raised to R3 during the years 1862 63—1875 76 inclusive

In 1876 77, in the 24 Pergunnahs, the rate was raised to R4, while in Calcutta and the Nuddea, Jessore, Khulna districts different rates of R3 and R4 were adopted for different tracts of the districts In the same five districts the rate remained at R4 for the years 1877 78—1880 81 inclusive In 1881 82 in the three districts of the Presidency Division in which the Central Distillery system had not been replaced by the outstill system, viz, 24 Pergunnahs Calcutta, and Nuddea, the rates remained at R4

During the years 1882 83—1884 85 the Central Distillery system has only remained in force in the 24 Pergunnahs and in the Calcutta districts of the Presidency Division but the Moorshedabad District was again brought under the system in 1885 86 In Calcutta the rate remained at R4 during 1882 83—1886 87 but was raised to R5 in 1887 88—1888 89 In the 24 Pergunnahs different rates were charged during 1882 83—1886 87 as below —

| | R a | R a |
|---|---|---|
| 1882 83 | 3 4 | 4 0 |
| 1883 84 | 2 4 | 4 0 |
| 1884-85 | 0 12 | 3 12 |
| 1885 86 }<br>1886 87 } | 1 0 | 3 12 |

and in 1887 88—1888 89 it has as in the case of Calcutta been raised to R5

In Moorshedabad the rate was R2 4 in 1861 62, R2 6 in 1862 63—1863 64, R3 in 1864 65, R1 and R3 in 1865 66—1871 72 inclusive R1 8 and R3 in 1872 73—1876 77 inclusive R1 12 and R3 8 in 1877 78 R3 8 in 1878 79—1880 81 inclusive, during 1885 86—1886 87 it was R3 8 and it has been raised to R4 6 in 1887 88

In the Dinagepore Rajshahye Bogra, and Pubna districts the duty was R1 5 in 1863 64—1864-65 R1 8 in 1865 66—1868 69 inclusive R1 8 and R2 in 1869 70 R2 in 1870 71—1875 76 (excepting in Rajshahye in 1871 72, when it was R1), and R2 8 in the same four districts from 1876 77—1879 80 inclusive, excepting the Bogra district in 1876 77 when it was R2 and R2 8

In Rungpore it was R1 in 1863 64 R1 5 in 1864 65—1867 68 inclusive R1 8 in 1868 69, R1 8 and R2 in 1869 70 R2 in 1870 71 R1 in 1871 72, R2 in 1872 73—1875 76 inclusive and R2 8 in 1876 77—1879 80 inclusive

In Julpaigori it was R1 8 in 1868 69—1875 76 inclusive and R2 in 1876 77—1879 80 inclusive

In the Dacca, Furreedpore, Backergunge and Mymensing districts the rate was R2 4 in 1862 63—1863 64, R2 in Dacca in 1864 65 and R2 4 in each of the other three districts In Dacca R3 from 1864 65 to 1875 76, excepting for the year 1871 72 when different rates of R1 and R3 were charged R3 and R3 8 for 1876 77 and it remained at R3 8 during 1877 78 to 1879 80 inclusive up to the introduction of the outstill system On the reversion to the Central Distillery system the rates charged were R3 8 for 1885 86—1886 87 and R4 6 for 1887 88 to 1888 89

It was R2 8 in the Furreedpore, Backergunge, and Mymensing districts in 1865 66—1867 68 inclusive

In Furreedpore it was R2 8 and R3 in 1868 69, R3 in 1869 70—1872 73 R1 8 and R3 in 1873 74—1879 80 up to the introduction of the outstill system

In Backergunge it was R2 8 in 1868 69, R1 8 and R2 in 1869 70 R2 8 in 1870 71—1875 76 R2 8 and R3 in 1876 77, and R3 in 1877 78—1879 80 inclusive

In Chittagong district the rate was R2 4 in 1862 63 R3 in 1863 64—1864 65 R2 from 1865 66 to 1875 76 inclusive, and R2 8 for the four years ending 1879 80

In the Noakhally and Tipperah districts of the Chittagong Division the rate was R2 4 in 1863 64 R1 8 in 1864 65—1870 71, R1 in 1871 72 R1 8 in 1872 73—1875 76 inclusive and R2 during 1876 77—1879 80 inclusive, excepting in Tipperah for the year 1876 77, when different rates of R1 8 and R2 were charged

In Patna different rates of R1 and R1 8 were levied in 1865 66 R1 8 in 1866 67—1870 71 inclusive R2 in 1871 72—1875 76 inclusive, R2 8 in 1876 77, and R3 in 1877 78—1879 80

In Gya the rate was R1 8 in 1868 69—1870 71 R2 in 1871 72—1876 77 inclusive, and it was raised to R3 during the years 1877 78—1878 79 before the reversion to the outstill system

On the re introduction of the Central Distillery system into Gya in 1885 86 the rate was R3, R2 in 1886 87, and in the two following years it was raised to R2 8

In Shahabad it was R1 2 in 1863 64—1865 66 inclusive R1 in 1866 67—1870 71 inclusive R2 in 1871 72—1876 77 inclusive and it was raised to R3 during the three years ending 1879 80 On the re introduction of the Central Distillery system in 1886 87 and following years the rate has been R2

In the Mozufferpore, Durbhunga, Sarun, and Chumparun districts of the Patna Division 3 lowest rate levied in the years 1863 64—1871-72 was R1 and the highest R1 8

But in these four districts the rate was raised to R2 in 1871 72—1875 76, and the same .e prevailed in these districts in the next year except Sarun, where it was R2 8 During the xt two years it was raised to R3

On the re introduction of the Central Distillery system in Durbhunga, Sarun, and Chumrun in 1885 86 the rate was fixed at R3; but this was lowered in the case of Durbhunga R2-6 in 1886 87, and in that of Sarun and Chumparun to R2 The rates, however were sed to R2 8 in 1887 88 at which they remained

The latter rate was also levied on the re introduction of the same system in Mozufferpore 1887 88—1888 89

In Monghyr the rate was R2 during the years 1866 67—1876 77 inclusive it was sed to R3 in the two following years and on the re introduction of the Central Distillery tem in 1885 86 the higher rate of R3 was levied and has been maintained since

In Bhagulpore, Purneah, and Maldah the rates followed those in Monghyr between 3 years 1870-71—1875 76 inclusive but in the following years up to the introduction of the tstill system the higher rate of R2 8 was levied

Previous to 1870 71 in Bhagulpore in 1864-65 the rate was R1, in Purneah in 1865 66 8, and in Maldah in 1863 64 R1

In the Sonthal Pergunnahs the rate was R1 in 1863 64—1864 65, and R1 8 in 1865 66, 1 between the years 1871 72—1888 89 varying rates of R1, R1 8, and R2 have been levied different tracts of the district

In Cuttack varying rates of R1 and R1 4 were levied in each of the years 1863 64—35 66

A uniform rate of R1 was charged then up to 1876 77

In the following year the rate was raised to R2 at which it has remained

In Pooree and Balasore uniform rates of R1 were levied between 1863 64—1876 77 lusive During the years 1877 78—1888 89 the rates in these districts have been raised to R2

In Hazaribagh and Lohardugga the rate for 1864 65—1865 66 was R1 and R1 8 for the rs 1866 67—1880 81 inclusive The same rate continued in the Hazaribagh district up 1886 87 but in the next two years it was raised to R1 14

In Singbhoom the rate was R1 8 for the years 1866 67—1876 77 inclusive, in the lowing year it was reduced to R1 2, and in the years 1878 79—1879 80 raised again R1 8

In Manbhoom in 1864-65—1865 66 the rate was R1, and R1 8 in 1866 67—38 69 different rates of R1 and R1 8 were levied in 1869 70—1870 71, in 1872-73—78 79 a uniform rate of R1 8 was charged

*Central Provinces* —The method of raising the excise revenue in the Central Provinces ers from that in the other provinces, inasmuch as the *mohwa*, the material from which the rit is distilled, is taxed at a certain rate per seer weight, and not the spirit distilled from it

In Nagpur, in Chanda Jubbulpore, Saugor, the rate has been for the years 1874—1888 nna 6 pies per seer of mohwa

In Wardha varying rates were levied in 1874 75 *viz*, 2 annas 1 anna 9 pies, 1 ıa 6 pies, and 1 anna, in 1875 the rate was 1 anna 6 pies and 1 anna in 1876, 1 anna 6 s, in 1877 and 1878 1 anna 3 pies, in 1879, 1 anna 10 pies, and in 1880—88, 1 anna 3 pies seer weight of mohwa

In Balaghat it has for 1876—1888 been 1 anna, except during 1875 76 when varying es of 1 anna and 9 pies were levied

In Seoni varying rates of 10 annas, 8 annas and 1 anna were levied in 1874-75, since 75 up to the present time the rate has been 1 anna

In Betul varying rates of 9 pies 1 anna, 1 anna 2 pies, 1 anna 3 pies, 1 anna 6 pies e levied in 1874 and 1875, 1 anna 4 pies for 1876—1879, and 1 anna 6 pies for 1880—38 inclusive

In Chindwara varying rates of 1 anna 9 pies, 1 anna 6 pies, 1 anna 3 pies were levied in 4, but since then the rate has remained at 1 anna 3 pies In Hoshangabad varying s of 9 pies, 1 anna and 1 anna 3 pies were levied in 1874 75, in 1875 76 the rates were ies and 1 anna, in 1876—1882 the rate was 9 pies and in 1882—1888 the varying rates each year were 9 pies and 1 anna In Narsingpur the rate was 1 anna for 1875 76—77 78, 9 pies for 1878 79—1882 83 inclusive

In Nimar the rate in 1875 76 was 1 anna 6 pies, 3 annas in 1876—1881 inclusive, 1 1 anna 6 pies from 1882 83 up to the current year

In Raipur the rate was 1 anna 3 pies from 1875 to 1887, and in the current year it has n raised to 1 anna 6 pies

With the exception of the year 1874-75 when the rate levied was 1 anna 6 pies per seer of mohwa weight.

*Punjab* —On the introduction of the Central Distillery system into the Punjab in 1862 rates of still head duty were fixed at—

R2 per gallon for spirit of the strength of London proof
R1 8 25 under proof

In 1863 these rates were raised to—

R2-8 per gallon for spirit of the strength of London proof
R2 25° under proof
R1 8 50° „

In 1865 the rates were increased in the Rawal Pindi and Multan Divisions and the Hazara Districts to—

R3 per gallon for spirit of the strength of London proof
R2-8 " " 25 under proof
R2 " " 50° "

In 1877 these higher rates were extended to the whole Province with the exception of the Umballa and Hissar Divisions, which adjoin the North West Provinces There has been no change since

NOTE—In the enclosures of the Punjab letter the rates of duty have been through a misapprehension calculated in the same way as the incidence per gallon of the license fees The above shows the rates of fixed duty actually in force

*North Western Provinces, Oudh, and Coorg* —The changes in the rates of duty in these three Provinces since 1860 61 are shown in the following table —

| Years | North Western Provinces | Oudh | Coorg |
|---|---|---|---|
| | | | R a p |
| 1860-61<br>1861-62 | Farming system was in force | R for 25 U P<br>R1 8 for 30 U P | 1 10 8<br>1 10 8 |
| 1862-63 | R1 per gallon for spirit 25 U P 8 annas weaker strength | | 1 10 8 |
| 1863-64 | R2 and R1 respectively | | 1 10 8 |
| 1864-65 | R1 8-0 and 1 annas molasses spirit<br>R1 and 8 annas mahua spirit | | 1 10 8 |
| 1865-66 | R2 and R1<br>R1 8 0 and 12 annas } as above | R1 exceeding 25 U P<br>12 annas 25 to 30 U P | 1 10 8 |
| 1866-67<br>1867-68<br>1868-69 | Ditto ditto | | 1 4 0 |
| 1869-70 | R1 8 0 irrespective of strength and material | | |
| 1870-71 | R1 8 0 ditto | | |
| 1871-72 | Above continued | | |
| 1872-73<br>1873-74<br>1874-75<br>1875-76<br>1876-77 | | | 1 10 0 |
| 1877-78<br>1878-79<br>1879-80<br>1880-81<br>1881-82 | R1 irrespective of strength and material | R1 irrespective of strength and material | 2 10 0 |
| 1882-83<br>1883-84<br>1884-85<br>1885-86<br>1886-87<br>1887-88<br>1888-89<br>1889 | | | 3 2 5 |

*Madras* —For the rates of duty in Madras reference should be made to the tables given in paragraph 3 of the Resolution of Madras Board of Revenue dated 20th September 1889 and the Appendix to that Resolution (enclosure No 8 of the Despatch )

*Burma and Assam* —In these two Provinces the farming or outstill systems are in force and there are no still head duties on country liquor the only central distilleries which exist are for the manufacture of spirits after the European method

## APPENDIX G

### Description of the various systems of Excise in force in British India

1 Before the advent of British rule the limitations imposed on the manufacture and sale of liquor when occasional and limited attempts at total prohibition in a few places had proved unsuccessful, were devised with the sole object of raising revenue and without any design of regulating or controlling consumption And it may be stated with complete or almost complete, accuracy that the system in force was that of farming, the right of manufacture and sale being given to the highest bidder and no restriction being placed on the number of shops or their position Under British rule attempts were made to modify and improve the system, but the measures adopted to introduce the desired regulation and control were worked out in each province separately with reference to local peculiarities, and by officers having as a rule only local experience and possessing no knowledge, or only a very general knowledge of what was being done in other provinces The result has been to bring about many shades of difference in systems bearing a general resemblance and, in not a few cases to cause different names to be applied to systems identical in all essential particulars, while sometimes the same name has been given to systems which differ in not unimportant respects

2 For practical purposes the spirits consumed in India in the present day may roughly be divided into three classes—(1) Imported spirits, (2) Country spirits and (3) Spirits manufactured in India after the 'European method" "Country spirits" include spirits manufactured in India by the rough and careless methods which have long prevailed Spirits manufactured after the "European method" are spirits manufactured in India as carefully as spirits are manufactured in Europe The distinction is one which it is not easy to draw in all cases, but it has been found convenient to maintain it, because the more carefully manufactured spirits, ordinarily consumed by a wealthy class, can be made to bear a higher rate of duty

3 The numerous systems applicable to country spirits may be divided into two main groups

(A) Those under which a fixed duty is levied on each gallon of spirit manufactured and issued for sale

(B) Those under which the tax is not thus directly proportioned to quantity but is levied in the gross by payments the amount of which is usually fixed by competition

The general designation for the first group is the Central Distillery system and of the second group the farming and outstill system

*The Central Distillery System*

4 The system to which the name of "Central Distillery" was first applied, and perhaps the simplest form of the group, is one unde which a central distillery is maintained by the Government and any approved person is allowed to set up a still in the building and to manufacture spirits under the supervision of the officials attached to it the distiller pays the fixed duty on each gallon of manufactured spirit which he passes out of the distillery in addition to the duty which varies in different provinces and districts, the distiller is usually required to pay a rent for the use of the building or a small fee to cover the cost of the building, and establishment no monopoly of manufacture is created, and the right to manufacture is kept distinct and separate from the right to sell

5 A Central Distillery system of this character is in force in Lower Bengal, the North Western Provinces and Oudh and the Punjab, also in Burma where, however it is applied only to spirits manufactured after the "European method" This system is, in all essential points, and as nearly as may be, the same as that which prevails in Great Britain

6 The same system is in force in the Central Provinces with this difference that the fixed duty is levied not on the quantity of manufactured spirits but on the quantity of material used for distillation This difference in the mode of calculating the duty, though not necessarily in the duty, is due to the fact that it is considered easier to ascertain the quantity of material than the quantity of spirit, which being less in bulk is more easily smuggled, and also to the fact that practical difficulties are experienced in testing, and securing an accurate record of the strength of the spirit

7 Under the system just described the number of shops and the precise locality of each shop are fixed by the district authorities The sale of liquor at any place other than these shops is forbidden License fees are charged for the right to sell at the shops, of which the number has been limited as above stated. The method of levying those fees varies in the

provinces named and in different portions of the same province The fees are in some places fixed annual or monthly amounts, in others the amount is determined by competition at auction or by tenders The shops are generally disposed of separately, but occasionally they are disposed of in groups for certain areas The strict limitation of the number of shops causes the right of sale at a shop to be in many cases a source of large profit, and the right of sale is consequently disposed of by competition to approved persons, because in no other way could that profit be obtained as revenue for the State

*The "Free Supply" System of Madras*

8 The system known by the somewhat misleading name of the "Free Supply" system which prevails in Madras is very similar to that just described Under it the right of sale and of manufacture are kept distinct, and no monopoly of the latter is granted while the regulations regarding sale are as stated in paragraph 7 of this Appendix It differs from the ordinary Central Distillery system in that no distillery is maintained by the Government Any respectable person is allowed to establish a distillery of his own on payment of the prescribed fixed fee, and in it to manufacture liquor under the supervision of excise officers

9 This is the system which now prevails in the greater portion of the Madras Presidency, where it is being extended and, where it is being worked with great success from every point of view The term 'Free Supply' is applied to it in order to give prominence to the fact that a licensed shopkeeper may obtain his supply of spirits from any distiller whereas under the superseded systems each shop was required to draw its supply of liquor from a particular distillery

10 In the town and island of Bombay both the ordinary Central Distillery system as described in paragraph 4 of this Appendix and the Madras 'Free Supply" system are in force, the former being applied in the case of spirit distilled from toddy and the latter in the case of spirit distilled from mohwa

*The System of Monopoly Supply*

11 The Madras "Monopoly Supply" system resembles those described in paragraphs 4 and 8 of this Appendix in keeping the right of manufacture and of sale distinct and in the regulations regarding sale but differs from them in that a monopoly of the right of manufacture for the supply of a certain area is granted The grant of the monopoly is determined by tenders, the rate at which the manufacturer is to supply liquor to the licensed vendors is fixed, and the monopoly is given to the tenderer who agrees to pay out of that charge the highest sum to the Government as still head duty The monopolist distils in his own private distillery as under the system described in paragraph 8 This system now prevails only in a few districts of Madras

*The Guaranteed Minimum System*

12 The next form of the Central Distillery system which we shall describe is that which has lately been introduced in the greater portion of the Bombay Presidency though modifications of importance are now being made, which are likely to be made applicable universally Under it the right of manufacture and of sale are disposed of together being granted to a monopolist for a district or smaller area the monopolist is required to manufacture in a distillery maintained by the Government under the supervision of the excise establishment, the cost of which he is required to pay on each gallon of liquor issued from the distillery he pays the fixed duty prescribed for the district the number and locality of the shops at which he may sell the liquor he manufactures are fixed and limits for the retail prices to be charged at those shops are fixed by the Government the grant of the monopoly is in most districts determined by tender, the subject of tender being the number of gallons on which the tenderer will undertake to pay still head duty the successful tenderer is required to pay the still head duty on that number of gallons in any case, and on any number in excess of that which he may actually issue

13 This system is in force in Ajmere as well as in most of the Bombay Presidency It was also in force for several years in a large part of Madras, but it has now been superseded there chiefly by the system described in paragraph 8 of this Appendix

*The Modified Distillery System*

14 Another form of the Central Distillery system is one under which a monopoly of the right both to manufacture and to sell liquor is granted, but instead of guaranteeing the payment of duty on a minimum number of gallons, the tenderers offer to pay a lump sum in

tion to the fixed duty on each gallon, and the monopoly is granted to the highest ten- er in other respects the conditions are generally as stated in paragraph 12

15 This system is in force in a few districts of Madras It was also that which was in uced in a very few places in the North Western Provinces under the name of the "Modi- Distillery System," but after the experiment known by that name had been tried for a years and found unsatisfactory, the Bombay condition of a minimum guarantee was added nost of the few places in which the system was allowed to continue

*Experiment in Thana and Kolaba*

16 A system similar to that of paragraph 14 called the "extra percentage" system, tried for two years in two districts of Bombay—Thana and Kolaba There, instead of enders being for the payment of a lump sum, they were for the payment of an extra duty gallon The upset rates of duty in those districts were fixed at a high figure, and the s were increased so much by competition in the tenders for the "extra percentage," that high price of liquor led to a great increase in illicit distillation and the excise adminis on of the districts was thrown back to the level of many years ago the experiment has abandoned and the "minimum guarantee" system introduced with the modification that amount guaranteed is not fixed as the result of public competition

*The Tree tax*

17 In Madras and Bombay, where spirit is distilled to a great extent from toddy—the of the palm tree—there is a tree tax on every tree which is tapped for distillation, as as a direct tax on the quantity of liquor distilled

*The Contract Still System*

18 A system which may be described as lying in the middle land between the Central illery system and the Outstill system but which is closer to the former than to the latter, at known as the 'Contract Still' system in the Central Provinces A distillery is itained by the Government, and any approved person is allowed to set up a still of a vn capacity in it, being required to manufacture under a limited supervision by the e officers and to pay a fee proportioned to the capacity of the still for each day it is The right of sale in the area supplied from a contract still is disposed of separately in same manner as under the Central Distillery system of the Central Provinces

19 In one small tahsil in the Punjab a system bearing a great resemblance to the ract Still of the Central Provinces has just been in [illegible] duced A full description of this the reasons for the step is given in extract (14) of Appendix D The right to ufacture spirits for the tahsil has been sold to a monopolist for a fixed sum, which les him to manufacture a certain quantity of spirit—the quantity estimated as the umption of the area—licit and illicit—in the last few years for any liquor distilled in ss of that quantity he will be required to pay a fee for each time the still is used The t of sale is disposed of separately in the manner usual in the Punjab

*The Farming System*

20 Under all the systems in group B, mentioned in paragraph 8 the right of manu- ire and of sale are disposed of together Originally an unrestricted farming system ailed in India, and the monopoly of manufacture and sale in a certain area was granted turn for the payment of a lump sum, the monopolist being allowed to manufacture how where he pleased, to open as many shops in any location he desired, and to sell at such es as he chose This system does not now exist, and has not existed for many years, in part of British India

21 Wherever the farming system is now in force in British India the number and ion of the shops and stills is fixed before the contract is disposed of and the right to ifacture and sell liquor in a defined area is sold by auction or by public tender sometimes ma and minima retail selling prices are fixed in some places also the strength of the t which may be manufactured is defined and the amount manufactured and the consump are recorded This system is in force in some districts of the North Western Provinces Oudh, in a few districts of Madras, and in still fewer districts in Bombay, in which it is known as the "outstill" system

*The Outstill System*

22 Next comes the Outstill system properly so called The difference between this and arming system described in the preceding paragraph is that each still, usually with one only attached, but sometimes a slightly larger number, is disposed of separately The

right to manufacture at the outstill and to sell the spirit there manufactured is sold by auction to the highest bidder And in the original form of this system the control over the monopolist is confined to ensuring that he manufactures and sells only at the places mentioned in his contract. This system is in force in Assam, Burma, and part of the North Western Provinces and Oudh, and till recently it was the system which prevailed most extensively in Lower Bengal

23 But wherever it is still considered necessary to maintain the outstill system, the attempt is being made to subject the licensee to greater restriction and more control than exists in the simplest form of the system A description of the more important of the measures designed to effect this will be found in Chapter X of the Report of the Bengal Excise Commission they are chiefly the limitation of the capacity of the fermenting vats and stills and of their total annual outturn, the regulation of the strength of liquor manufactured, and the enforcement of minima retail prices In Bengal this regulated system is being annually extended, and the number of places in which the less satisfactory system described in the last paragraph prevails will be gradually reduced until it disappears altogether The other Governments, in whose jurisdiction the outstill system is still a necessity, are also considering the possibility of introducing similar improvements The outstill system in force in two tahsils of the Kangra district in the Punjab is of this regulated kind rather than of that described in the preceding paragraph

## APPENDIX H

### SKETCH OF THE HISTORY OF EXCISE ADMINISTRATION

1 On the subject of excise before the days of British rule the information is scanty But ere is enough to show both that the habit of drinking, and even excessive drinking, was not ıknown, and that the native rulers realised revenue from excise It would serve no useful rpose to go deeply into the history of the pre British period, but one extract is given which in point It is from a translation from the *Tarikh i Firuz Shah* (History of the reign of e Emperor Firuz Shah), published in Volume XXXIX of the Journal of the Asiatic Society

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"After several days' and nights' deliberation the conclusion arrived at by these coun-lors was, that the cause of the revolts was comprised in four things,

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condly, wine, for people are in the habit of having parties for the purpose of wine-drinking ıch they disclose their most secret thoughts to each other, make confederates and hatch nspiracies;

* * * * * * * *

Thirdly with the view of preventing revolts in future, the drinking and the sale of wines ere prohibited Afterwards the Sultan also prohibited *bagni* and hemp (*bhang*), as also gam ing Great exertions were made to carry out the prohibition of the sale of wine and *bagni*, d special wells were constructed to serve as prisons Drinkards, gamblers bagni vendors ere driven out of the city into the country and the enormous taxes which the State had rived from them had to be struck off the revenue books. The Sultan, first of all, gave the der to remove from the social assembly rooms of the palace all decanters, *ma barts*, the rcelain vessels painted with gold and the glasses and bottles All were smashed and the oken bits were thrown in heaps before the Badaon gate The bottles of wine were also taken om the assembly rooms and poured out and the quantity of wine thus thrown away was so eat that pools and puddles were formed as in the rainy season The Sultan Aláuddin also scontinued his wine assemblies and he told the Maliks to mount elephants and go to the gates the city and into the streets and the districts, the bázárs and sarais and proclaim that it as his order that no one should drink or sell wine, or have anything to do with wine Decent eople gave up wine drinking as soon as the order was published but shameless ill disposed retches, pimps and panderers erected stills (*Hind bhatti*) and distilled spirits from sugar id drank and sold wine in secret or they filled leather bags outside the town with wine and it them between loads of grass or fuel, or had recourse to other tricks of conveying wine into e city The spies made strict inquiries and the guards at the gates and the runners (*barid*) osted there examined every one, and seized the wine and the owners and took them before e palace It was then ordered to give the wine to the elephants of the Imperial stables to drink and such as had sold it, or smuggled it into the city,* or had drank any, were beaten with sticks, and fettered, and it into prison, where they were detained for some time But as the number of the prisoners creased very much, they made wells before the Badáon gate at a place where all people pass , and into these wells all were thrown that drank or sold wine ]

* Delhi

"Some from the distress and misery they suffered in the wells died there, while others 10 were released after a time came out half dead and it took ages for them gradually to cover their health and pull up strength Many, therefore through fear of imprisonment jured the use of wine, and if they were unable to control their appetities they used to go [to e fords] of the Jamna and the villages ten or twelve *kos* off, and drink it there In ıiáspur however and Indarpat and Kilukhari and the villages four or five *kos* away, as well in the sarais outside the town, the sale and purchase of liquor was no longer feasible It is vertheless certain that some reckless individuals continued to distil wine at their own houses, d to drink and to sell it, and ultimately suffered disgrace and infamy, and were cast into ison

"When the prohibition of the use of wine began to press too severely, the Sultan gave ders that if any one distilled spirits privately, and drank the liquor in seclusion, without ving a party or assembly and without selling it, the spies were not to interfere with him nor ter his house nor apprehend him"

A tax on spirituous liquors appears among the lists of taxes of the Muhammadan period

2 This extract and others which could be made from Muhammadan historians show that times drinking prevailed even among Muhammadans and that revenue was derived from e taxation of it As to Hindus and the period of Hindu rule, there is similar evidence, for hich we may refer to paragraph 7* of the Report of the Bengal Excise Commission, where ıthorities are quoted to show "that spirits and other intoxicating drinks have been exten-vely used in India at all times and by all classes," and that the practice was made a source revenue in Hindu India —

* "7 *The use of spirits among the ancient Hindus* —Dr Rajendralala Mitra, in a very arned and interesting paper contributed by him to the Asiatic Society's Journal, olume XLII, Part I, for 1873, shows conclusively by a profusion of instances taken from

Sanscrit literature, ancient and mediæval, that spirits and other intoxicating drinks have been extensively used in India at all times and by all classes. He states indeed that their use had been condemned by moralists and lawgivers but he proves that rice spirit was sold and drunk and used in sacrifices in the earliest Vedic times that the leading characters of the Mahábhárat were addicted to strong drinks, that the Rámáyana frequently notices spirit-drinking with evident approbation, that in the time of Kalidása drinking seems to have been very common not only among men but even among women of high rank that the Puránas abounded in descriptions of spirits and of drinking, and that the Tantras afford the most indubitable proofs of a strong attachment on the part of a large section of the Hindus to over-indulgence in spirituous drinks He also gives descriptions of the different kinds of spirits, of the materials from which they were made and of the manner of making them which will be referred to in succeeding parts of this report He does not however, write on the question of their being made a source of revenue in Hindu India, and it is understood that he is of opinion that they were not taxed Other authorities, however, of great weight are of a contrary opinion, but there seems to be no direct evidence on this point beyond the alleged fact that all articles sold in shops were subject to taxation Now in the Buddhist drama Naga Nunda there is mention of a spirit shop, and there are similar references by Kálidás and elsewhere noticed by Dr Rajendralala There are also many references to the use of spirit in Buddhist works and it was stringently prohibited in Buddhist scripture Reference to the subject will be found in Hodgson's Languages Literature and Religion of Nepaul and Thibet in Spence Hardy's Eastern Monachism in Bishop Bigandet's Life or Legend of Gautama, and in the second volume of Burnouf's Lotus de la Bonne Loi '

*Bengal*

3 In Bengal, in the period immediately preceding British rule, the tax on spirits and drugs was for the most part levied, like other taxes, through the agency of the zemindars or tax farmers and the Bengal Excise Commission recorded their opinion that under that system "it is probable that there was a practically unrestricted system of outstills paying very low rates in many places" In other words, the system which the British Government found universally in force in Bengal was the worst form of the most inefficient system that has ever prevailed in the country This system was necessarily continued for some time under British rule under it the price of spirit was less than it has ever been anywhere in Bengal since the modern excise system was introduced in 1790 and complaints were then rife about the spread of drunkenness among the lower classes of the people

4 In 1790 the Bengal Government determined on moral grounds, to resume from the zemindars the right of collecting duties on spirits and drugs the immoderate use of spirituous liquors and drugs, "which had become prevalent among many of the lower orders of people owing to the very inconsiderable price at which they were manufactured and sold previous to 1790," being stated in the preamble of one of the Regulations as a reason for the new rules This was the first step taken in the direction of reform, and the ground then gained has never been lost, as the number of shops has since that date been always limited by Government and not left to be settled as caprice or the cupidity of individual land owners dictated The Regulations issued between 1790 and 1800 prohibited the levying of a tax on the manufacture or sale of liquors except on the part of Government and manufacture or sale without a license from the Collector a daily tax was levied on each still and the officials were instructed to reduce as much as possible the number of licenses and to fix on stills the highest rates which could be levied without operating as a prohibition The system thus introduced was the outstill system of paragraph 22 of Appendix G each license was for one still only

5 In 1813 an attempt was made to introduce central distilleries in large towns outstill licenses being prohibited within eight miles of any such distillery Twenty-one central distilleries were opened, but after a few years experience the opinion was formed that the measure had not in general been productive of the advantages expected to be derived from it, and the distilleries were closed in all districts except five

6 After 1824 the farming system with apparently the restrictions mentioned in paragraph 21 of Appendix G more or less strictly enforced, was tried, and the system was extended to nearly the whole province

7 This in its turn was found to be open to objection, to lead to an encouragement of consumption, and to involve a sacrifice of revenue, by which the farmer alone benefited, and from 1840 changes were introduced which resulted in the general re introduction of the outstill system except in a few places where central distilleries were continued

8 In 1856, by Act XXI of that year, the Excise Law of Lower Bengal and the North Western Provinces was consolidated and amended The manufacture of spirit after the English method was confined to duly licensed distilleries, and the rate of duty on such spirit was fixed at one rupee a gallon the customs duty on imported spirit was then R1 8 a gallon Collectors were to issue licenses to any person for the manufacture of country spirit they were also authorised to establish distilleries for the manufacture of country spirit and to fix

nits within which no liquor, except that manufactured at such distillery, should be sold, and stills established or worked There is no mention in the Act of the levy of a fixed rate of ty per gallon on the produce of such distilleries, the Boards of Revenue were merely given general power to prescribe the conditions on which spirits might be manufactured at them ie levy of a tax or duty on licenses for retail sale was prescribed and generally wide powers ere given for the restriction and taxation of the trade in spirits and drugs

9 In 1859 the Government of India suggested to all Local Governments the expediency, moral and fiscal grounds, of extending the Central Distillery system, with a fixed rate of ty per gallon, to many populous localities if not universally The Bengal Government opted this view, thinking that the measure would render it possible to increase the *rate* of and discourage consumption The system was accordingly introduced almost universally oughout the province in the next few years the objections of local officials that in many ces the system could not be worked successfully being overruled

10 Before the end of the decade numerous objections to this wholesale measure were ced on the attention of the Government, and in 1874 several memorials praying that steps ght be taken to counteract the growing increase of drinking and drunkenness were received e objections to the universal adoption of central distilleries were so strong that it was ided to re introduce outstills in certain places from 1871 steps in this direction were taken, d after 1877 the reaction was carried to very great lengths and outstills again became the neral rule, central distilleries being the exception

11 A few years' experience of this system proved that while it was not open to the jection of forcing the people to illicit practices it was open to that of insufficiently couraging drinking as, in some cases it admitted of liquor being sold at very low rates is consideration led to the appointment of the Bengal Excise Commission, and since the port of that Commission was received the Government has been engaged in correcting the ls arising from the excessive reaction in favour of the outstill system the Central Distillery tem is being re introduced wherever there is a prospect of its being worked with satisfactory ults and the measures for regulating outstills recommended by the Commission are being opted

12 This brief notice of Bengal is sufficient to show that since 1790, when the worst nceivable system existed, having been taken over from the previous Native Government, empts have been continually made to introduce the sounder and more scientific practice of ying a fixed duty on each gallon of spirit and that the errors committed have generally en the introduction of reforms in too great haste and the consequent reaction and reversion stricter systems which invariably followed The question of the comparative merits of the tral distillery and the outstill in particular localities is one on which there may be, and is, at difference of opinion because their relative advantages cannot be tested by figures The nger of the immediate future is that the reaction against the outstill system may now be ried too far But one branch of the excise question refers to the number of shops, and the s of duty If the number of shops has not been increased and the rates of duty not ered, still more if the number of shops has been reduced and the rate of duty raised where r a fixed duty is levied it will be clear that in these respects at least there has been no xation in the restrictions on drinking

13 The number of shops for the sale of all kinds of liquor and drugs are shown in the lowing table for each year since 1870 —

| | Distilled [illegible] | Drugs | Tari | Pachwai |
|---|---|---|---|---|
| 1870 71 | 8 193 | 15 505 | 21 670 | 1 687 |
| 1871 72 | 8 937 | 16 615 | 21 689 | 1 815 |
| 1872 73 | 7 271 | 17 119 | 22 351 | 1 844 |
| 1873 74 | 6 812 | 10 975 | 22 873 | 2 006 |
| 1874 75 | 6 152 | 9 240 | 19 424 | 1 863 |
| 1875 76 | 5 294 | 7 424 | 19 2[illegible]5 | 1 661 |
| 1876 77 | 5 183 | 7 092 | 18 844 | 1 677 |
| 1877 78 | 5 267 | [illegible] 218 | 19 077 | 1 717 |
| 1878 79 | 6 [illegible]51 | 6 999 | 19 048 | 1 739 |
| 1879 80 | 6 878 | 6 877 | 21 [illegible]79 | 2 066 |
| 1880 81 | 7 3[illegible]9 | 7 [illegible]45 | 25 563 | 2 034 |
| 1881 82 | [illegible] 8[illegible]4 | 6 796 | 30 268 | 2 135 |
| 1882 83 | 5 634 | 6 499 | 30 311 | 2 159 |
| 1883 84 | 5 740 | 6 513 | 20 138 | 2 259 |
| 1884-85 | 5 502 | 6 291 | 19 577 | 2 168 |
| 1885-86 | 5 298 | 6 005 | 19 555 | 2 162 |
| 1886-87 | 5 3[illegible]0 | 5 922 | 19 471 | 2 195 |
| 1887 88 | 5 112 | 6 059 | 19 051 | 2,167 |
| 1888 89 | 4 539 | 6 092 | 18 467 | 2 203 |

14 From the above it will be seen that there has been on the whole a decrease in the number of shops for the sale of distilled liquor—the shops for the sale of Central Distillery spirit, outstill spirit, spirit manufactured after the European methods and foreign imported spirit being shown together —and that since 1880 the decrease has been steadily progressive the number in 1887 88 was 4 539 against 7,369 in 1880 and 8 937 in 1871

15 It has not been considered necessary to reduce, in the same degree the number of shops for the sale of the less noxious fermented drinks tari and pachwai the number of shops for the sale of tari appears large but many of them are for the sale of fresh unfermented toddy, a drink which we should not consider it necessary to subject to any regulations were it not that it ferments in a few hours, and after it has been drawn for 24 hours, contains a considerable percentage of alcohol

16 The decrease in the number of shops for the sale of drugs has been even more striking than in that of liquor shops, the number being 6,092 in 1888 against 10,565 in 1870 and 17,119 in 1872 The increase in the last two years is apparent only as it is due to licenses to druggists to sell opium for medicinal purposes having been included in the number of opium shops for the first time in 1887 88 the number of those licenses was 381 in 1887 88 and in 1888 89

17 The rates of duty vary in the different districts in Bengal A statement of the variations in the several districts will be found in Appendix F An examination of that statement will show that it may be broadly stated that in Bengal the rates of duty have been doubled since 1870

BOMBAY

18 The records of the earliest days of the Peshwa's rule in what is now the Bombay Presidency do not show that any revenue was derived by the State from sale of spirits But there are entries in the accounts of the middle of the eighteenth century showing that taxes were levied on the manufacture and vend of spirits in certain villages and subdivisions and from the accounts of subsequent years it appears that in almost every district spirits became by degrees a source of revenue to the Government and of income to the Peshwa's officers In some districts the monopoly of manufacture and sale was let in farm in others—chiefly the districts on the coast where spirits were considered a necessary of life to the cultivator and the number of shops was very large—a tree tax or still tax and a shop tax were levied There is record of total prohibition in two districts only Poona and Nuggur and in them the prohibition would appear to have been confined to the two cities only The revenue derived from spirits by the Peshwa was never large, but it increased steadily till the fall of the dynasty Drunkenness was a criminal offence, and even moderate drinkers were also punished if their caste rules forbade such indulgence

19 In the portion of Bombay acquired by the commencement of this century the tree tax on date and brab trees in force under the Peshwa's rule was continued as was also the farm of the monopoly for the sale and manufacture of mowra spirit toddy spirit being included in the same monopoly As it was found that the consumption of spirit increased under this system, a daily tax system was introduced in 1808 in Salsette and Surat under which a tax was levied on each still, the distiller having the right both to manufacture and to sell as under the Bengal outstill system Difficulty being encountered in bringing every still under the operation of the law in 1816 the Central Distillery system was introduced in Salsette (with a duty of four annas a gallon) and in the city of Surat (with a duty of R20 per six maunds of material), while outside the city the farming system was reverted to The Central Distillery system has been continued at Surat ever since but in the other places where it was introduced it was abandoned in 18?7 in consequence of the expenditure on the numerous distilleries being found to be too great to admit of their continued maintenance

20 In the territories which were added to Bombay at a later date, the farming system was found in force except in some of the coast villages of the Southern Concan and it was continued Central distilleries were however opened in the cities of Ahmedabad and Broach

21 In 1827 Regulation XXI, which remained in force, supplemented by other laws, till about twelve years ago was passed The first measure attempted under that law was the levy, in the tracts of the Northern and Southern Concan, on the coast of an impost of eight annas a gallon, the right to collect the duty being let in farm The Bhundarees (hereditary distillers) resisted this by a general strike, and were successful The impost was abandoned and from 1829 the Bhundarees were merely required to sell the liquor they distilled at a fixed price to the farmer, who had the monopoly of retail sale In one of these tracts, Ganjam, a system called the "outhputtee system" sprang up under it the farmer levied from the Bhundarees a tax which varied according to the number of trees tapped, the Bhundarees had then the right to distil and sell without further restriction

22 The excise arrangements introduced under Regulation XXI of 1827 stood as follows in 1832 —

Central distilleries were maintained in the cities of Ahmedabad, Broach and Surat, a fixed duty per gallon being levied

In districts where cocoanut, brab and date trees did not grow, and in the portions of the Surat district where these trees grow, the right to manufacture and to sell spirits was farmed the monopoly including in Surat the right to purchase toddy extracted by the Bhundarees

In other districts where these trees grew, except the sub divisions of Ganjam and Barkote, the monopoly of the retail sale of spirits and of the right to purchase spirits manufactured by the Bhundarees was farmed

In Ganjam the "outhputtee" system above mentioned prevailed In Barkote a ground rent on all trees tapped for distillation was levied directly by Government officials

23 A central distillery was opened at Kaira in 1834 35

24 From about that year excise questions received more general consideration than before, and in 1837 a Committee was appointed to advise the Government on the steps to be taken to improve the excise administration The Committee was unable to propose any general scheme which would be an improvement on the farming system, and recommended its continuance with modifications such as reducing and limiting the number of shops and stills, and the freeing raw toddy from any tax except the ground rent on the trees The Government reiterated, and called the attention of all officers to the principle that any loss of revenue should be cheerfully borne if any means could be devised for restricting the consumption of spirit without encouraging smuggling Many schemes were brought forward, the grant of the farms to men whose morals and philanthropy were to be the guarantee that they would not force consumption being actually tried and the general establishment of central distilleries was especially considered the theoretical soundness of that system was admitted, but it was held that its introduction was impracticable

25 In 1852 an Act was passed to remove the most prominent defects of the Regulation of 1851 and a general power was given to the Government to introduce any system where local circumstances required special treatment The Revenue Commissioners were requested to submit a report detailing the arrangements necessary to give effect to this law and they submitted two reports—the first in 1852 and the second in 1855 they recommended the general continuance of the farming system and framed forms of licenses and passes in which were embodied various restrictions and conditions The recommendations were accepted by the Government, and the letting of the farms by sub divisions or districts (the farming system of paragraph 21 of Appendix G) was declared to be preferable to letting them by single stills or shops (the out still system of paragraphs 22 and 23 of Appendix G) This system was accordingly adopted in most places though in some the Collectors found it so unsuited to local circumstances that they continued their previous special arrangements

26 In 1854 55 the central distillery at Kaira was closed In 1856 distilleries for the manufacture of spirits intended for transport to other districts were opened at Bhandoop and Caranja In 1857 the Government declared its future policy to be the letting by auction of each shop with its still, separately In 1859 the duty at all the central distilleries was raised to one rupee a gallon

27 In 1864 the Government appointed a Commission to collect information on the subject, to propose a policy having for its primary object the check of intemperance, excise being regarded as a source of revenue to be increased only so far and by such measures as are clearly not calculated to stimulate artificially and by State agency the use of intoxicating liquors and drugs The place of the Commission was ultimately taken by an officer on special duty, Mr Bell, who presented his report towards the end of 1869 The discussions thus begun in 1864 lasted several years, and though in the interim Act IX of 1867 was passed to regulate the excise administration of the Town and Island of Bombay, and various improvements were introduced in different districts the farming system continued to be that generally in force up to 1878 In 1875 or 1876 the discussions began which ultimately resulted in the passing of Act V of 1878 Under that Act and with a separate Abkari Department, the system has been revolutionised, the old farming system abolished nearly everywhere, and the central distillery system in the form described in paragraph 12 of Appendix G, with high rates of duty varying in each district and which have been increased from time to time, introduced in its place Reforms are still being vigorously introduced in the Bombay Presidency, and there the general complaint of the people is not that the administration encourages drinking but that it is too severe in its restrictive measures and enhances the price of liquor to a height which the distillers and the people resent

28 The following table shows the number of shops in Bombay for a series of years —

| | Distilled Liquor of all kinds | Toddy | Drugs |
|---|---|---|---|
| 1874 75 | 3 832 | 1 137 | |
| 1875 76 | 3 819 | 1,226 | |
| 1876 77 | 3 876 | 1 271 | |
| 1877 78 | 3 738 | 1 294 | 1,273 |
| 1878 79 | 1 973 | 394 | 1 350 |
| 1879 80 | 3 295 | 553 | 1 342 |
| 1880 81 | 3 436 | 657 | 1 296 |
| 1881 82 | 3 499 | | 1 320 |
| 1882 83 | 3 149 | 913 | 1 274 |
| 1883 84 | 3 568 | 1 201 | 1 264 |
| 1884-85 | 3 440 | 1 0"6 | 1 292 |
| 1885 86 | 4 667 | 1 326 | 1 290 |
| 1886 87 | 3 677 | 1 241 | 1 306 |
| 1887 88 | 3 348 | 1 681 | 1,295 |

29 It will be seen that while the number of toddy shops for the sale of fresh and fermented toddy has increased and that of drug shops has remained steady, the number of liquor shops has on the whole been decreased

30 As in Bengal the rates of duty in Bombay vary in each district A statement of the progressive increases in the rates we therefore refer to the enclosures of the Bombay Government's letter appended to this Despatch It will be seen that ever since 1877 the Bombay Government has been steadily raising the rates of duty as circumstances permitted towards that fixed for imported spirits by the Tariff The increases are of more importance than in Bengal, because the area covered by the Central Distillery system is much larger in the period for which figures are given nearly the whole of the Presidency has been brought under that system, and the Farming system abolished

PUNJAB

31 In the Punjab during the Sikh times there was no regular Excise system There was nothing resembling still head duty, but a duty was levied in many places in the shape of licence fees In rural circles there were no licensed monopolies for the sale of liquors, and any one who wished could distil liquor at his own house without let or hindrance For minor shops no duty was levied, but in large cities an annual fee was levied for distillation and sale For these fees there was no fixed scale, they were fixed and levied by the local officials The Sikh Chiefs were allowed to distil liquor in their own houses for themselves and their dependants and were not required to pay any duty or to obtain permission even at the larger stations In 1848 the Resident at Lahore issued general orders requiring the sale by auction of the excise contracts, and for some years after the annexation of the Province the Farming system was in force throughout it In 1862, 1863, and 1864 the Central Distillery system was introduced in every district and has, with the slight exceptions noticed in the next sentence, been continued ever since, the rates of duty being raised from time to time, till now the rates are higher than in any other province—so high that there exists in the Punjab a very considerable amount of illicit distillation, which now forms the main difficulty of excise administration in that province The exceptions mentioned are a small portion of the Kangra district, in which a regulated outstill system has been in force since 1884, and one tahsil of the Gurgaon district, where the system described in paragraph 19 of Appendix G has this year been brought into force

32 The following are the numbers of shops in the Punjab in each year since 1870 —

| | Distilled Liquor of all kinds | Drugs |
|---|---|---|
| 1870-71 | 1 042 | 468 |
| 1871-72 | 1 048 | 560 |
| 1872-73 | 1 110 | 576 |
| 1873-74 | 1 061 | 728 |
| 1874-75 | 1 126 | 1 098 |
| 1875-76 | 1 142 | 1 902 |
| 1876-77 | 1 215 | 1 764 |
| 1877-78 | 1 249 | 1 850 |
| 1878-79 | 1 253 | 2 111 |
| 1879-80 | 1 349 | 2 150 |
| 1880-81 | 1 152 | 2 111 |
| 1881-82 | 1 501 | 2 059 |
| 1882-83 | 1 540 | 2 081 |
| 1883-84 | 1 535 | 2 157 |
| 1884-85 | 1 624 | 2 120 |
| 1885-86 | 1 680 | 2 095 |
| 1886-87 | 1 723 | 2 220 |
| 1887-88 | 1 917 | 3 500 |
| 1888-89 | 1 904 | 3 639 |

33 The increase in 1887-88 and the following year is apparent only as previous to that year it had been the custom in many districts to include in the returns the number of leases only, although some of them might include more than one shop In that year instructions were issued to ensure that the returns showed correctly the number of separate shops Nevertheless, on the whole in this province the number of shops has increased The explanation of this is that the central distillery system with very high rates of duties prevails throughout the Punjab illicit distillation consequently prevails in that province to a very great extent and is probably more rife than in any other Province in India The increase in the number of shops has been allowed as one of the means employed in attempting to cope with the evil In numerous passages in the Excise Reports of past years the reason assigned for the establishment of new shops is that just mentioned There is no doubt that the maintenance of the strict system and high rate of taxation in the Punjab necessitates the grant of licenses for a larger number of shops than would otherwise be required

34 On the introduction of the central distillery system into the Punjab in 1862 the rates of still head duty were fixed at—

R2 per gallon for spirit of the strength of London proof
R1 8 25° under proof

In 1863 these rates were raised to—

R2 8 per gallon for spirit of the strength of London proof
R2 25° under proof
R1 8 50

In 1865 the rates were increased in the Rawal Pindi and Multan Divisions and the Hazara Districts to—

R3 per gallon for spirit of the strength of London proof
R2 8 25 under proof
R2 50

In 1877 these higher rates were extended to the whole province with the exception of the Umballa and Hissar Divisions, which adjoin the North West Provinces There has been no change since The levy of license fees for sale in addition to the still head duty raises the total taxation of country liquor per gallon to a very high figure in the Punjab

### MADRAS

35 In a minute by Sir Thomas Munro dated 1807, in which he discussed the respective merits of the farming and the outstill systems it is stated that arrack "has for ages been manufactured and sold in all places subject to no other restraint than that of taxation"

36 When the territories in Madras came under British administration the system found in force was the farming system, apparently quite unrestricted, the farmer having merely to pay his yearly rent and being left free to manufacture as he pleased and to establish shops in such numbers and in such places as he thought desirable

37 The farming system was continued by the early British administrators It is not clear how soon restrictions as to the number of shops, and in other respects, began to be

imposed, but in the early years of this century considerable discussion took place regarding excise regulations. In 1803 the question arose whether the Bengal system of licensing and taxing each still separately was not preferable to the farming system, and whether the direct management of the revenue would not be preferable to either of those systems, involving as they did, the letting in farm of the revenues. The Board of Revenue and the Government of Madras considered that the objections based on general principles to farming the revenues did not apply "to the renting, as in the present case under restrictions an article of luxury by no means necessary, nay even detrimental to the public weal." It was declared that the object held in view was "to restrain and regulate" the consumption of liquor and the opinion was expressed that the health and good order of the people which were objects of far more importance than the augmentation of revenue would be more surely promoted by the farming than by the outstill system. The result of the discussions was the passing of Regulation No I of 1808. It provided that the exclusive privilege of manufacturing and selling arrack should be farmed in each district and that the places at which distillation and sale might take place should be determined by the Collector. The separate licensing of each still was also authorised as an alternative and Collectors were recommended by executive instructions to try both plans in different parts of their districts. The second plan the outstill system, was tried in a few districts but soon discontinued and in 1815 the farming system restricted and regulated according to the direction in the Regulation was in force throughout the Presidency except in the town of Madras where a special system of direct management was maintained.

38. Regulation I of 1820 amended the law by authorising the treatment of toddy and other fermented liquors in the same way as spirits by allowing Collectors to retain the manufacture and sale under direct management where that was deemed preferable to farming, by providing penalties for breaches of the rules and by giving more extensive powers to the Board of Revenue to frame rules for the regulation of sale and for all details of management and control.

39. The law remained in force for over forty years and under it the farming system was universal with the exception of the town of Madras regarding which a special Act was passed in 1852. In 1811 proposals to raise the rates of taxation were discussed but ultimately abandoned, district officers being merely enjoined to enforce strictly the prescribed minimum retail prices.

40. In 1864 Act III of that year was substituted as the Excise Law of Madras. The two main alterations were the grant of power to levy an excise duty on the quantity of liquor manufactured instead of an annual payment for the farm and the reservation of the right to suppress the home manufacture of fermented toddy where that privilege was likely to be used as a cloak for illicit sales or distillation.

41. In 1869 the power conferred by the Act of 1864 was brought into operation in one district and the monopoly of Ganjam was given to a contractor with the condition that he should pay a fixed duty on every gallon issued. This system was continued in Ganjam and extended to four other districts three years later. In the later contracts for these five districts the condition known as that of a "minimum guarantee" appears at first assuming the form that if the duty realised did not reach a certain sum the Government should have a right to cancel the contract and subsequently in the form in which it was afterwards adopted in Bombay namely that the monopolist undertook to pay a certain minimum sum as duty even though the issues were of a quantity on which a smaller duty was payable.

42. In 1871 an officer was placed on duty to prepare a complete report regarding excise matters and to make recommendations for the improvement of the existing system. In 1875 the system just described was further extended to about half the districts of the province (the spirit monopoly being at the same time separated from that for fermented toddy), and it was further extended up to 1884. In this period it was found that illicit distillation prevailed and that, owing to the absence of competition and the concentration of the business in the hands of a few rich firms and to the contractors being entrusted with all the preventive arrangements, the system was not a great success, and was open to improvement in several important respects. A Committee was appointed to report on Excise in 1884 and the subsequent excise measures in Madras have been based on the recommendations of that Committee.

43. From 1st October 1884 the system last described gave place in every district in which it was in force except one to that described in paragraph 11 of Appendix G under which the monopoly of manufacture was let separately from that of sale, the former being granted on condition of payment of a fixed duty per gallon and that liquor should be supplied to the shops at a fixed maximum rate and the right of sale being given on payment of a fixed fee per shop, or number of shops, or on payment of a fee determined by auction. After a

t trial this gave way to the system described in paragraph 8 of Appendix G under which
nonopoly of manufacture is established The law was amended by the enactment of Act
1886 Under the powers taken by it a Commissioner of Abkari was appointed, and
ms have ever since been vigorously pushed, the general tendency being to extend the
em last mentioned

44 The following table shows the number of shops in Madras in each year from
3 —

| | Distilled liquor of all kinds | Toddy | Drugs |
|---|---|---|---|
| 1875 76 | 20 968 | 19 761 | |
| 1876 77 | 17 205 | 20 683 | |
| 1877 78 | 13 923 | 19 645 | |
| 1878 79 | 16 [illegible]55 | 18 844 | |
| 1879 80 | 16 293 | 16 32[illegible] | |
| 1880-81 | 15 321 | 16 854 | 1 238 |
| 1881 82 | 16 [illegible]9 | 18 540 | 1 026 |
| 1882 83 | 18 072 | 18 291 | 1 098 |
| 1883 84 | 17 870 | 18 727 | 1 117 |
| 1884 85 | 19 970 | 19 569 | 1 107 |
| 1885 86 | 2[illegible] 201 | 14 214 | 1 073 |
| 1886 87 | 27 5[illegible]6 | 15 933 | 1 175 |
| 1887 88 | 21 021 | 22 549 | 1 171 |

45 The rates of duty in Madras also as in Bengal and Bombay, vary in different districts
over, in that Presidency the change of system which took place in 1884 renders
itive a comparison of the fixed rates after that date with those before it because before
no separate licensee's fees were levied in addition to the still head duty The compa
in that province must therefore be of the total incidence per gallon of the fixed duty
icense fees combined The information is given in the enclosures of the Madras letter
nded It will be seen that the incidence has considerably increased

*North Western Provinces and Oudh*

46 The early history of excise in the North Western Provinces is the same as that in
gal the two Provinces being under the same Administration till after 1832 The farming
m which was found in operation when the territories came under British rule, was con
d restrictions in the number of shops, and in regard to other matters, being introduced
nade more stringent from time to time Between 1813 and 1824 the Central Distillery
m was tried and considered to be unsuitable The Directions to Revenue Officers,'
l in 1838 after the separation of the Province from Bengal mentioned the Central
llery system as an alternative to the farming system Act XXI of 1856 also authorised
stablishment of that system but it was not introduced anywhere And in 1859 the
l Government in reply to the reference from the Government of India, opposed the re
duction of the Central Distillery system on the grounds that it had failed when tried
e and that the existing systems secured as high a duty as could be obtained without
ig consumers to illicit practices or unduly encouraging consumption The systems then
rce in the North Western Provinces were the licensing of single stills and also of shops
ayment of fees fixed by the Collector and the farming of manufacture and sale usually
one year for sub divisions—the farm of a whole district was seldom resorted to—on
ment of rents fixed by public tender Collectors had discretion to resort to auction instead
enders, but this discretion was seldom used In the neighbouring Province of Oudh,
ver after the confusion which followed the annexation of the Province and the Mutiny
passed away, the Central Distillery system was uniformly adopted from May 1861 in the
in which it still prevails in Northern India the still head duty was fixed at R1 for spirit
her strength than 25 under proof and 12 annas on lower strengths sales were at first
ed on licenses without fees, but fees were subsequently levied

47 The views of the North Western Provinces Government altered in regard to the
ral Distillery system and that system was introduced in nearly the whole of the North
tern Provinces from May 1863 The rates of duty were fixed at 12 annas a gallon for
t of lower strength than 25° under proof and one rupee for spirits of higher strength the
equent changes in the rates of duty will be shown below

48 The licenses for retail sale were at first sold by auction, and the receipts from this
e formed a large part of the Excise Revenue In 1867 68 an experiment was tried in
district with the object of allowing the number of shops to be fixed by the ordinary ope

ration of competition instead of the district authorities in this experiment the still head duty was relied on as the main part of the tax on liquor licenses were granted to open shops on payment of a low fixed license fee at any place for which application was made except that for police purposes two shops were not allowed within 200 yards of each other The result was that while the number of shops actually opened was somewhat less than the number fixed as the limit in the previous year by the authorities, the receipts from still head duty rose from R20 000 to R50 000 The inference was that there had been a large sale of illicit spirit on which no duty had been paid under the previous system and that the effect of unrestricted competition among the shop keepers when the artificial limitations in their number were removed, was to cause them to sell licit instead of illicit spirit although as a fact the number of shops was not increased The next year the Excise Commissioner proposed that this plan should be tried everywhere, and that licenses for shops should be granted at a low fixed fee uniform throughout the Province to all respectable applicants It was anticipated that the number of shops would increase at first but that the effect of competition would soon be to reduce the number to that really required for the convenience of the public

49 These proposals were approved by the Government, but with a modification which deprived them of any value they might have by excluding the factor—free competition—which it was hoped would regulate the number of shops in a more effectual and beneficial manner than the local estimate of the requirements by the Collector was capable of effecting The modification was the restriction of the number of shops to what it was in the previous year In the next year 1870 71 a change was made, and the following rule laid down —

"The Collector will fix the number and locality of the different shops, and determine their letting value according to the advantages possessed by each It is not intended that they should, as a rule be put up to public competition but competition may be resorted to by the Collector and taken into account in determining the sum at which each shall be leased To work this system effectively careful inquiries will be necessary into the amount of liquor sold the distribution of the drinking population the price at which liquor is obtainable and many other points affecting the profitableness of the several localities"

50 This rule remained in force for many years, but the difficulties in the way of obtaining accurate information of the kind required to work the rule effectively have led to the reversion generally to the practice of putting up the shops to auction

51 The experience of the working of the Central Distillery system from 1863 to 1870 proved that it had been much too extensively introduced, and that it had been applied in many tracts in which, under the circumstances which existed its success was almost hopeless Illicit practices were believed to be largely prevalent in those tracts, and this conclusion was proved to be correct by the comparison of the figures of revenue of the years before and after the farming system was re introduced in certain districts large increases in apparent consumption occurred in those places which it was impossible to explain by a sudden and startling change in the habits of the people, and which were explainable only by the existence of illicit practices in previous years

52 In 1873 the Local Government expressed its conviction "that smuggling or the sale of illicit liquor was going on to a very large extent in several districts" and that in some of them statistics "rendered it probable not only that the illicit sale of liquor existed, but that it was on the increase"

53 In 1863 the only two tracts not brought under the Central Distillery system were the districts of the Jhansi Division which were surrounded by Native States and the mountainous district of Kumaon

54 After 1871 the Farming or Outstill system was re introduced successively, for the reasons above indicated into portions of several other districts, the names of most of which will be found in extract (6) in Appendix C

55 In 1877 a Committee was appointed to report on excise matters, and in accordance with its recommendations numerous measures were adopted for the improvement of the administration A selected assistant was placed in charge of excise in each district, and to reduce the temptation to smuggling and the prevalence of malpractices in issuing spirit at the distilleries the rate of duty was fixed at a uniform rate of one rupee irrespective of strength The "Modified Distillery System," described in paragraphs 14 and 15 of Appendix G above, was also proposed and in the following years was tried in some districts it was, however, found to be a failure and has been abandoned in all but an insignificant area

56 The number of shops in the North Western Provinces and Oudh in each year since 76 77 are given in the following table figures for early years are not available for Oudh —

| | Distilled Liquor of all kinds | Tari | Drugs |
|---|---|---|---|
| 1876 77 | 7 136 | 1 472 | 2 9 3 |
| 1877 78 | 7 388 | 1 531 | 3 552 |
| 1878 79 | 7 790 | 2 202 | 3 756 |
| 1879 80 | 8 328 | 2 623 | 3 752 |
| 1880 81 | 8 799 | 3 842 | 5 276 |
| 1881 82 | 9 019 | 4 042 | 5 324 |
| 1882 83 | 9 354 | 4 084 | 5 877 |
| 1883 84 | 9 635 | 4,239 | 6,000 |
| 1884 85 | 8 627 | 4 91 | 5 842 |
| 1885 86 | 8 319 | 4 102 | 4 667 |
| 1886-87 | 8 212 | 4 300 | 4,943 |
| 1887 88 | 8 112 | 4 135 | 4 962 |

The number of liquor shops is now higher than it was in 1876 77 The number increased n year to year up to 1883 when it amounted to 9,635 since that year there has been a steady uction As in the case of the Punjab, the increase in the earlier years had for its object the inution of illicit practices In reviewing the Excise Report for 1876 77, the Lieutenant vernor expressed the opinion that the number of shops in distillery tracts was quite in icient and after noticing the variations in different districts said ' it is impossible to ceive that the taste of the people is as capricious as the allocation of shops by Collectors the Excise Commissioner s Report for 1882 83 it was said ' Shops should be so distributed t a man determined to drink may do so without an amount of inconvenience which might nulate smuggling or illicit distillation, but at the same time it is not desirable that a vernment Department should act the pushing publican and establish hops in every promi t locality " In the same report it was observed that " in most districts we have to combat pected malpractices rather than a tendency toward an excessive consumption of licit ior Thus it will be seen that the increase in the number of shops was made designedly h the object of diminishing the illicit practices which always are more difficult to check ler the Central Distillery system than under any other But the reduction in the rate of y diminished the temptation to these evils, and this added to the greater attention paid to l xcise administration by district officers since 1877, has rendered it possible to reduce the nber of shops considerably since 1883

57 The rates of duty have varied as under in the North We tern Provinces and Oudh

58 In Oudh the rates fixed in 1861 were—

| *R* | *a* | |
|---|---|---|
| 1 | 0 | for strengths higher than 25 U P |
| 0 | 12 | lower 25 |

In 1862 the latter rates were raised to R2 and R1 8 But in 1863 they were reduced hose of 1861

In 1876 the Chief Commissioner of Oudh in reply to a suggestion from the Government ndia, expressed his readiness to raise the rate of duty to that in force in the North West Provinces, R1 8 a gallon But as the North Western Provinces Government in the ntime proposed to reduce the rate for the reasons stated below, and it was desirable to have same rate in both Provinces the Oudh rate was altered in 1877 to a uniform rate of one ee a gallon irrespective of strength at the same time as that rate was adopted in the North stern Provinces

59 In the North Western Provinces the rates fixed in May 1873 were—

| *R* | *a* | |
|---|---|---|
| 1 | 0 | for strengths higher than 25 U P |
| 0 | 8 | lower 25 |

In October of the same year these rates were raised to R2 and R1

In 1864 it was thought necessary to fix different rates for spirit distilled from mohwa and from molasses For the former spirit R1 and 8 annas were fixed, and for the latter R1-8 and 12 annas In 1866 these rates were raised to R1 8 and 12 annas and R2 and R1 respectively In 1867 the malpractices connected with the testing of strength led to the abolition of the differential rates for different strengths, and the duty was fixed at a uniform rate of 8 annas for mohwa spirit and one rupee for molasses spirit In 1869 the rate for both kinds of spirits was raised to R1 4 and in 1870 to R1 8 In 1876, the Local Government, in reply to a suggestion from the Government of India that the duty might be raised, said —

"There is a strong consensus of opinion that the present rate, so far from being capable of increase, is too high and should be lowered The still head duty *plus* license fees falls on undiluted liquor at about R2 8 the gallon and from the review of the Excise Report for 1873 74 His Excellency in Council will learn that in many districts the competition of illicitly manufactured liquor is on the increase The loss of revenue is doubtless not wholly due to illicit distillation encouraged by a high rate of duty, for it is probable that much liquor leaves the distillery which pays no duty and that the revenues are thereby defrauded but in the eastern part of these Provinces especially the facilities for the manufacture of native liquor from the mohwa tree are so great that the imposition of any but a light duty must certainly lead to illicit distillation The best way of raising the excise revenue is still under His Honour's consideration But in a country in which the means of distillation whether from molasses or from mohwa, are to hand and in many parts of which the competition from foreign territory is lively, it is impossible to raise the duty"

In accordance with these views the Government of the North Western Provinces in 1877 proposed that the rate should be reduced to R1 per gallon on the grounds that "this would greatly diminish the inducement to illicit manufacture" and that "complaints have been numerous that the present rate of duty in the North Western Provinces is so high as to have put duty paid spirits beyond the means of the majority of the drinking classes, and given rise to much smuggling and illicit manufacture"

The Government of India reluctantly sanctioned this measure It has undoubtedly had a considerable effect in reducing illicit practices in the North Western Provinces, complaints of which are now less common than formerly The Government of India has, however for some time been disposed to think that the rate is too low, and that illicit distillation and smuggling might now with the more efficient administration which has been secured in consequence of the greater attention paid to excise matters in recent years be kept in check even if the rate were raised This view was not for some time pressed on the Local Government because of the known danger in interfering with the discretion of Local Governments in these matters The Lieutenant Governor has however recently been requested to consider whether the rate of duty should not now be raised

## APPENDIX K

### The Excise System of Baroda

*Extract from a memorandum by Rao Bahadur Lallubhai Gordhandas*

11 Baroda has declined to furnish the abkari statistics called for by Government Such as I have been able to collect from various sources will be presented below —

Baroda.

12 In 1887 there were altogether 445 country spirit shops in the Navsari division, which as an area of 1 940 square miles and a population of 287,549. This gives one liquor shop to 36 square miles and 646 inhabitants

13 The number of country spirit shops in the Surat district in the same year was 305 in area of 1,662 square miles and a population of 614 198 This gives one shop to 5 45 square iles and 2,014 inhabitants, as against one shop to 4 36 square miles and 646 inhabitants in e neighbouring Gaikwari district of Navsari

14 Excluding the 58 country spirit shops in the city of Surat comprised in an area of out 10 square miles containing 109 844 inhabitants, the ratio of the remaining shops t the ea and population of the Surat District minus the city is one shop to 6 70 square miles and 042 inhabitants as against one shop to 4 36 square miles and 646 inhabitants in the Navsari strict of the Baroda State

15 Statistics of liquor consumption are available for the four years 1883 84 to 1886 87 r the portion of the Navsari district in which the central distillery and still head duty system as in force in those years The average annual consumption for that period comes to 39,551 gallons 25° U P in a tract containing 685 square miles, 201 liquor shops, and a pulation of 191,692 This tract comprises the talukas of Velachha (including Kathor but eluding the Vakal Petha), Kamrej, Palsana, Mahua, Navsari and Gandevi

16 The talukas of the Surat Collectorate which adjoin the said tract of Baroda territory e Olpad, Chorasi Mandvi, Bardoli Jalalpor, and Chikhli They have a collective area of 291 square miles and a population of 477,730 The average quantity of liquor sold annually 228 shops in these talukas during the four years 1883 84 to 1886 87 was 205,945 gallons ° U P

17 The consumption of spirit per head of population and the ratios of liquor shops to eas and populations in the above mentioned parts of the Gaikwar's district of Navsari and the British district of Surat are shown below —

| | Navsari | Surat |
|---|---|---|
| Number of square miles to a liquor shop | 3 41 | 5 66 |
| Number of population to a liquor shop | 954 | 2 095 |
| Consumption of liquor 25 U P per head of population (drams) | 35 | 21 |

18 If the city of Surat, like which there is no large city in the Navsari district, is cluded, the comparison would be more unfavourable to Navsari as will be seen below —

| | Navsari | Surat |
|---|---|---|
| Number of square miles to a liquor shop | 3 41 | 7 54 |
| Number of population to a liquor shop | 9 4 | 2 164 |
| Consumption of liquor 25 U P per head of population (drams) | 35 | 17 |

19 There are many more liquor shops in Baroda territory than in British territory thin a distance of two miles from the undermentioned frontiers —

| | Liquor shops within two miles of the frontier | |
|---|---|---|
| | British. | Gaikwari |
| Eastern frontier of Olpad Taluka | 4 | 7 |
| Eastern and southern frontiers of Chorasi Taluka (including Sachin State under British management) | 16 | 24 |
| Northern Frontier of Jalalpor Taluka | 5 | 17 |
| North eastern frontier of Chikhli Taluka | 2 | 4 |
| Southern and western frontiers of Bardoli Taluka | 12 | 40 |
| Western and northern frontiers of Mandvi Taluka | 8 | 13 |
| Frontier of the Gaikwar's taluka of Gandevi | 17 | 19 |
| Total | 64 | 124 |

20 When lists were prepared in 1887 of the British and Gaikwari villages situated within two miles of the frontier between the Viramgam, Sanand, and Daskroi Talukas of the Ahmedabad Collectorate, and the Vadavli, Kadi, Kalol and Dehgam Talukas of the Kadi district of His Highness the Gaikwar, with a view to stipulate for the non establishment of liquor shops in any of those villages, it was found that there were 86 villages of the Gaikwai with a population of 40,403, for the supply of whom 17 liquor shops were maintained while on the British side the total number of villages was 117 with a population of 12,297, with only 10 liquor shops for their supply

21 The ratios of liquor shops, as they existed in 1887, to areas and populations in some of the talukas of the Baroda district and in the adjacent British talukas are shown in the following table :—

| Names of Talukas. | Whether British or Gaikwari | Area in Square Miles | Population | Number of Liquor shops | Average number of square miles to shop | Average number of population to shop. |
|---|---|---|---|---|---|---|
| Choranda | Gaikwari | 226 | 61 805 | 11 | 20 54 | 5 619 |
| Broach and Amod exclusive of Broach City | British | 476 | 112 921 | 13 | 36 61 | 8 686 |
| Padra | Gaikwari | 181 | 86 705 | 22 | 8 23 | 3 941 |
| Jambusar | British | 373 | 77 7,2 | 7 | 53 28 | 11 110 |
| Baroda (exclusive of Baroda City) | Gaikwari | 309 | 90 094 | 19 | 16 26 | 4 742 |
| Petlad | Gaikwari | 270 | 196 026 | 50 | 5 40 | 3 920 |
| Borsad | British | 218 | 143 321 | 10 | 21 80 | 14,332 |
| Anand | British | 243 | 154,118 | 10 | 24 30 | 15 412 |
| Nadiad | British | 224 | 162 256 | 9 | 21 89 | 18 028 |
| Matar | British | 217 | 78 279 | 3 | 72 33 | 26 093 |
| Jarod | Gaikwari | 3,5 | 65 522 | 63 | 5 95 | 1 040 |
| Sankheda | Gaikwari | 177 | 51 645 | 9 | 19 66 | 5 ,38 |
| Kalol including Halol Petha | British | 415 | 76 522 | 15 | 27 67 | 5 101 |
| Tilakvada | Gaikwari | 37 | 7 529 | 8 | 4 62 | 941 |
| Sankheda Mewas | Under British management | 311 | 53 214 | 40 | 7 77 | 1 330 |

22 The Dabhoi and Sinor Talukas of the Baroda district do not march with British territory, and have therefore been omitted in the foregoing statement

23 The total abkari revenues of each of the districts of Baroda for each of the years 1883 84, 1884 85 1885 86, and 1886 87 for which information is available are compared below with the total abkari revenues of each of the British districts in Gujarat for the same period —

| NAME OF DISTRICT | Population | Revenue for 1883-84 | Revenue for 1884-85 | Revenue for 1885-86 | Revenue for 1886 87 | Incidence per head of population receipts for 1886 87 |
|---|---|---|---|---|---|---|
| *Baroda* | | R | R | R | R | *R a p* |
| Amreli | 147 468 | 3 587 | 4 023 | 3 464 | 6 396 | 0 0 9 |
| Kadi | 988 487 | 59 930 | 77 900 | 69 557 | 79 557 | 0 1 3 |
| Baroda | 756 807 | 1 14,993 | 1 25 576 | 1 27 555 | 1 61 215 | 0 3 5 |
| Navsari | 287 549 | 1 96 315 | 4 69 479 | 4,08 359 | 4 03 803 | 1 6 6 |
| Total for Baroda | 2 180 311 | 3 74,825 | 6 76 978 | 6 08 935 | 6 50 971 | 0 4 9 |
| *British* | | | | | | |
| Ahmedabad | 856 324 | 1 08 761 | 1 72 269 | 1 71 693 | 1 76 134 | 0 3 3 |
| Kaira | 804 800 | 22 891 | 24 610 | 24 622 | 24 ( 95 | 0 0 6 |
| Panch Mahals | 255 4,9 | 20 774 | 26 703 | 31 901 | 36 089 | 0 2 3 |
| Broach | 326 930 | 1 38 104 | 1 66 740 | 1 68 086 | 1 67 185 | 0 8 2 |
| Surat | 614 198 | 8,02 529 | 7 43 062 | 8 08 107 | 8 23 201 | 1 5 5 |
| Total for British Districts | 2 807 ,31 | 10 99 062 | 11 33 384 | 12 04 409 | 12 27 354 | 0 6 10 |

24 Amreli, which lies in Kathiawar, is not comparable with any of the British districts. It is entered here only to show that an increase of abkari revenue has taken place in that par though it is outside of the pale of the influence of the Abkari Department

25 Taking the revenue of each district for 1883 84 as R100, the proportions of the mounts realised in subsequent years are as under —

| | 1883-84. | 1884-85 | 1885-86. | 1886-87 |
|---|---|---|---|---|
| *Baroda* | | | | |
| reli | 100 | 112 | 97 | 178 |
| di | 100 | 130 | 116 | 188 |
| oda | 100 | 109 | 111 | 140 |
| vsari | 100 | 234 | 208 | 206 |
| *British* | | | | |
| nedabad | 100 | 158 | 157 | 162 |
| ra | 100 | 108 | 108 | 108 |
| ich Mahals | 100 | 100 | 119 | 134 |
| ach | 100 | 121 | 122 | 121 |
| at | 100 | 92 | 101 | 102 |
| Total for Baroda | 100 | 186 | 162 | 173 |
| Total for British Gujrat | 100 | 103 | 110 | 112 |

## APPENDIX L

EXTRACTS SHOWING THE DIFFICULTIES IN WORKING THE CENTRAL DISTILLERY SYSTEM IN MANY PARTS OF INDIA

(1) *Extract from the Excise Administration Report of Central Provinces for 1872-73*

Thus the system in force in these provinces continues to be a mixed one, and a consideration of the position and circumstances of most of our districts shows that the sudder distillery system, if carried out in its integrity, must be accompanied by an ever falling revenue and an ever-advancing element of smuggling and illicit distillation The provinces are enclosed on all sides either by Native States or by tracts of British territory in which the farming system of abkari management prevails with liquor cheap and everywhere accessible From the facilities for smuggling thus presented by a long stretching boundary of several hundred miles, only five districts are exempt, while as regards illicit distillation, the vast areas of hill, forest and waste common to many districts only dotted here and there with scattered hamlets inhabited chiefly by a spirit drinking population afford opportunities too great to be resisted It was to meet circumstances of this character that contract stills were originally introduced and their extension from time to time becomes a necessity with the view of protecting the revenue interests of Government

(2) *Extract from the Central Provinces Excise Report for 1872 73*

The difficulties attending the efficient Abkari administration of the Hoshangabad district are no doubt considerable The district is in the main a narrow valley, the whole northern border stretching for 150 miles along the Narbada, which, easily fordable for several months of the year alone divides it from the territory of Indore and Bhopal While on the British side, under the present system, liquor is dear and difficult to procure across the river in the Native States the supply is free and unrestricted, and at a price so low as to present a temptation almost irresistible to the smuggler Again, along the whole southern frontier of the district the country is wild and hilly affording facilities for illicit distillation, so that on all sides the best energies of the district authorities are frustrated by irregular practices which existing establishments are powerless to suppress It is true that smuggling and illicit distillation are not novel features in the Abkari administration of the district, but this makes it all the more certain that so long as success in these ventures is the rule and detection the exception the profits are too considerable to cause the trade to be abandoned A modified system to suit the requirements of the district is the only effectual remedy, and this will be proposed in a report to be shortly submitted to the Chief Commissioner on the general abkari arrangements of the province

(3) *Extract from the Burma Excise Report for 1870 71*

"The discontinuance of the distilleries in these two towns and the obligation imposed on the farmers to procure their supplies of spirits from Maulmain have tended much to depreciate the value of these farms, simply because the generality of the people (specially the Chinese) do not like the spirit distilled in Maulmain At Mergui the Deputy Commissioner states that illicit distillation has increased all over the district, and that a considerable quantity of rum is smuggled from Penang, where it can be obtained at half the rate charged for by the distiller in Maulmain The central distillery system ever since it was introduced has done more harm than good, and there is no doubt that it will be good policy to re open the local distilleries"

"He is satisfied from the statements of many experienced officers in the best position to form an opinion on the subject, coupled with the great falling off in the consumption of duty paid spirits, that illicit distilleries are in full working force, without check or hindrance throughout the country If any further proof of the correctness of this view were wanting it is to be found in the fact that within the last few weeks the police, while employed in searching for dacoits in the suburbs of one of our oldest civil stations, Mergui found a large number of stills actively at work, and seized some 170 jars of illicit spirit Of the use of licit country spirit, that is, spirit prepared after the native fashion—a weak and comparatively harmless liquor—the natives of this province have hitherto been entirely debarred, though, as shown above, their wants have naturally enough been met by the enterprise of illicit distilleries, while upon those who have scruples or fears regarding the use of illicit spirit, we have forced the consumption of an expensive, ardent spirit procurable at a long distance, and prepared after the European fashion"

(4) *Extract from Burma Excise Report for 1884-85*

"Rangoon distillery liquor is unpopular, and there can be no doubt that these licenses are made use of to cover the sale of illicit liquor, over the manufacture of which (except in the neighbourhood of Bassein, where there is a special excise officer) there is practically very

ttle check The remedy for illicit distillation will probably have to be sought for in the tablishment of a system of outstills under the supervision of a special Excise establishment each district. The experiment of the Bassein distillery has only been a partial success."

(5) *Bengal Excise Report for 1861-62*

"During the year 1862 63, most districts of the Nuddea, Burdwan, Rajshahye, and Dacca ivisions will be entirely under the fixed duty system In the Bhagulpur and Patna Divisions periments are being made but the system is by no means so well adapted to the spirit in use those divisions as it is to that of Lower Bengal in which the spirit is distilled from molasses d averages about 2 per cent. below London proof while that in vogue in Behar is extracted om the mohwa flower which is produced in every jungle The spirit itself is extremely eak, it has been proved and found to be as low as 92 per cent below London proof Such rit will not bear transport and the sudder distilleries from which it is to be supplied must placed at very short distances from one another, which entails increased expense"

(6) *Extract from Bengal Excise Report for 1886 87*

One other cause that I have not touched on is that the spirit distilled from the mohwa ars transport to distances very ill the distillers not having the means of properly securing from the air In the sparsely populated country, the distilleries are necessarily at a eat distance from each other It is not that we have an insufficient number of distilleries,—we opened more than we could afford to keep open it is that the system is un ited to the requirements of the country the habits of the people, the quality of the material, d the imperfect mode of manufacture adopted

If the object of excise be really and truly the suppression of the use of intoxicating inks I have no doubt that a persistence in the fixed duty system will greatly tend thereto it it must not be forgotten that there is another aspect in which it has to be regarded If e restriction is so great as to discourage altogether some from indulging, it must also have e effect of all restrictions carried to excess, i e, giving an impetus to illicit distillation, and ere is nothing that has so much set me against the system as the number of persons I ve lately seen undergoing imprisonment in the common jail for offences against excise laws

With the process of manufacture so simple material close at hand and owing to the ture of the country, and sympathy of the people detection so unlikely, it must be difficult resist the propensity to indulge in what must be regarded by the people as no crime, though icit

The general result appears to me to be as bad as ever In order to see how each of the stilleries had been working I called for a detailed statement of spirit vendors from each strict, showing the quantity of liquor drawn by each shop during a particular quarter, and ving other information Though little confidence can be placed on some of the figures tered in the statement which I have received they I think establish the general fact that arge number of abkars do regularly work at a loss, but as no man would carry on his trade a loss for any time it is evident that the abkars under shelter of their licenses, defraud overnment of a large portion of Excise revenue either by practising illicit distillation, or by nnivance with the distillery darogahs, or both It may be taken for granted that any man ying monthly duty on less than 12 gallons of liquor made from mohwa can make no profit the sale of that liquor These are self evident conclusions, but fraud is difficult of tection

No amount of zeal and energy on the part of the abkari officers can avail against the herent evils of the sudder distillery system, when this system is applied to a sparsely poputed country, and a country where, owing to inundations, all communication is cut off during ree months of the year over a large area.

It is an unceasing up hill struggle, where everybody and everything is against the Gov nment officer

I have paid great attention to abkari I have done all I possibly can to make the sudder tillery system answer in this division Yearly I see the revenue fall off in the regulation d non regulation districts I do not believe that a proportionate decrease of drinking takes ce There may be some decrease in the interior, but there is more drinking in the towns e are sacrificing the revenue to a theory I am convinced the revenue will go on decreasg

(7) *Extracts from the Special Report on the Administration of Excise Revenue from Country Spirit in Bengal, 1870*

Unquestionably the sudder distillery system has not answered the expectations of ose who introduced it The foundation stone of this system is "the levy of the duty on the tual quantity of spirit which passes into consumption" This as a theory is perfect, but

though it may appear a paradox to say so, there is reason to doubt whether in those districts to which the system is least applicable the object above defined was not better secured under the old system In such districts a very large amount of liquor now goes into consumption which pays no duty whatever Some of this comes from illicit distillation by unauthorised distillers; a great deal comes out of the sudder distilleries themselves, for no efficient check has been discovered against the concerted action of distiller and distillery mohurrir, whereby the former pays duty on only a portion of the liquor he distils and sells.

It has resulted that the admirable theory that no spirit should be distilled save under supervision, and that all spirit consumed should come under full taxation, has been applied with even ordinary success in large towns or populous districts only, and that on the other hand, there has been in some districts an increase in the use of ganja and opium and in others an increase in the consumption of tari and pachwai—the latter which is largely brewed for home consumption escaping, when so brewed, all taxation

(8) *Extract from the Bengal Excise Report for 1870 71*

From what has been now stated it will readily be perceived how much the successful working of central distilleries depends on the honesty of the Excise establishments in charge of them, and how easily the revenue may be injuriously affected by any collusion between them and the distillers The closest supervision cannot more than very partially prevent spirits being passed out on payment of a lower rate of duty than should have been levied with reference to their strength, or sometimes without the levy of any duty whatever

(9) *Extracts from the Bengal Excise Report for 1872 73*

As already stated the enhancing of the price of liquor is one of the results of the sudder distillery system To a certain point this is an advantage, beyond that it is injurious in every sense His Honour is aware that the Member in charge is no advocate for the universal extension of the sudder distillery system, which has been the result of orders from Government Mr Money has always been opposed to the introduction of the system except in towns or thickly populated districts where means of communications are easy Everywhere else the system is, in his opinion, a signal failure Under it illicit distillation thrives without the possibility (regard being had to the tools we work with) of efficient check, while the Government is swindled not only by the illicit distillers but by its own servants in charge of distilleries who collude with the shopkeepers The various modes of appropriating the profits which should go to the public treasury are detailed in paragraph 84 of this report Answers to the circular order there referred to have come from all the Commissioners and district officers, but no practicable suggestions have been made to remedy the evils pointed out, nor could such be made for the evils are inseparable from the system itself Mr Money would repeat what he has pointed out often before As a theory the sudder distillery system is perfect In practice it fails because its success depends on the honesty and zeal of the distillery establishment and of the mofussil police We cannot obtain the first Men who will accept the post of distillery darogah are not generally men of the best classes and the temptation to cheat the Government is so great owing to the large profits made, and the small chance of detection that a much higher scale of salary would probably fail in supplying a sufficient resisting power As to the police illicit distillation prospers in spite of, or perhaps because of them If an unusual stir is made by the Collector and Magistrate a few cases come to light, are prosecuted and then matters revert to their former condition. In towns, however, illicit distillation cannot exist without detection, for the smell of distillation betrays it In towns also, at least in the sudder station towns much closer supervision can be exercised by the Collector or his deputy, and the good understanding between the darogah and abkars is not therefore productive of the same effects as in the interior, though even there Government is cheated

It is only within the last two or three years that district officers generally have given any attention to the excise As they learn to understand the subject, the evils which are connected with the sudder distillery system force themselves on their notice More than one officer mentions as a proof of the rascality which is common that many licensed shopkeepers carry on their trade at a loss, that is, that the profit which it is possible for them to make on the small quantity of liquor the distillery books shew them to have taken out, paying duty, would not cover the barest necessary expenses of the business Mr Bayley's notice of this fact is referred to in paragraph 61 of this report There is, of course, but one explanation, namely that a large quantity of liquor is sold which pays no duty, liquor obtained either from the distillery under an arrangement with the darogah, or from an illicit still It is impossible to furnish a stronger proof of the weak points of the sudder distillery system than is supplied by the existence of those shops which continue being worked at a loss

'* * , and he now desires to say only a few words regarding an excise revenue 1 spirits and drugs He considers that this source of revenue admits of expansion We have )r some years past endeavoured to raise our revenue of liquor by means of a still head duty, ıd to enable us to do this we have forbidden all distillation except at certain central distil ries which are under supervision We have lost considerably in revenue but we felicitate ırselves on having put a stop to excessive drinking But this measure has been a costly one )nerally It has added very much more to the cost of liquor than the tax yields to Govern ent By compelling persons to distil at one particular place we have established practical onopolies, and have forced people to carry on their manufacture under circumstances of diffi lty and restraint The article is manufactured at a distance from where it is to be con med We add therefore the cost of carriage to the cost of manufacture The spirit iversally used in the Central Provinces is distilled from the mohwa flower, and the liquor eferred by the people is a weak liquor but this weak liquor will not remain good beyond a rtain time, and will not bear transport we have therefore taught the people to make a ronger liquor Again, the mohwa flower is procurable everywhere, and liquor can be made a perfectly simple manner, and we have, by artificially raising the price of liquor to so great 1 extent, given rise to illicit distilling The system of central distilleries is in itself also stly, and it is believed that Government does not receive even what it should obtain from e still head duty if it were properly and faithfully levied All these circumstances point to a ›dification or relaxation of the strictness of the system of levying an excise duty on liquor ely by a still head duty on liquor distilled at certain central distilleries The direction that orm should take is to give permission to manufacture liquor at the place where it is to consumed and where circumstances are most favourable to the manufacture taking at the ne time for Government the largest revenue that can be obtained

*(10) Extract from the Bengal Excise Report for 1878 79*

The sudder distillery system having been found to be defective in many respects and in fficient to meet the varying requirements of every district and of the different parts of some stricts the Board again brought to the notice of Government in 1877 78 the practical diffi lties that existed in the satisfactory working of that system They were authorised to under e a systematic review of the existing arrangements in each district, fixing the sudder tilleries only at central and populous places with a reasonable radius of supply, and estab ing outstills in the rest of the district Accordingly in consultation with the local officers, w arrangements have been made, and the outstill system has been either re introduced or ended in several districts from 1878 79

*1) Extract from the Orders of the Local Government on the Excise Administration Report in the North Western Provinces and Oudh for 1871 72*

It cannot be doubted that not only is a large quantity of native spirits manufactured in ıer than Government distilleries, but that also a very large quantity of the liquor made in vernment distilleries is passed out of the abkari godown free of duty Such practices cannot put an end to with the existing underpaid establishment * * * *

*(12) Extract from the North Western Provinces and Oudh Excise Report for 1871 72*

This is not the place for a lengthy description of the comparative advantages of the two tems and the question of how to improve upon the distillery system as at present worked the North Western Provinces is still under consideration, but I may state that it is admit- ly unsuited to parts of the country which are difficult of access, as the districts of the maon Division, and also to districts, such as those of the Jhansi Division, where, owing the contiguity of independent territory, it is impossible to stop smuggling and a contraband de

I may add briefly that, in my opinion, the distillery system should be abandoned, except ere it can be worked in its integrity, i e, by the levy of a duty at a standard rate on the ength of the spirit, and, as owing to the want of intelligence and honesty in the available ncy, this appears impossible except at the head quarters of districts where the supervision more efficient I would confine the distillery system to the head quarters town of each district, d to such radius round it as may be in each case separately determined on

The reason the distillery system was given up was that the district was supplied with cit liquor from Native States or the people crossed the border into them to supply their nts In fixing the number of shops, therefore, the great facility of getting illicit liquor d to be considered if the shops were too few the Native States would of course be again gely resorted to

**(13)** ***Extract from the North Western Provinces and Oudh Excise Report for the year 1874 75***

As regards the existence of illicit distillation and surreptitious abstraction of spirit from the distilleries without paying duty, nearly all officers are prepared to admit some illicit form of trade does exist Those officers whose districts are conterminous with foreign states declare that the illicit trade of these districts is owing to the facilities for distilling in those states This is without doubt perfectly true of the Nepal frontier Rewah and the Rajputana States Nearly all officers deny the possibility of surreptitious abstraction from the distilleries, although native information goes to show this method causes a very heavy loss of revenue and though some few officers are rash enough to assert there is no such thing as illicit distillation, still the convictions in many districts prove the fact and the inference is only reasonable that it goes on all over the country

**(14)** ***Extract from the North Western Provinces and Oudh Excise Administration Report for year ending September 1882***

As to the prevalence of illicit distillation and smuggling under the distillery system, there is ample testimony in the district reports and the Junior Member thinks it will be convenient to bring them together in a more concentrated form

In Budaun, for instance the small amount of licit liquor consumed at a large number of retail shops in that district is noticed by the excise officer According to their purchases of distillery liquor, the transactions of these shopkeepers must be carried on either at a dead loss or for wholly insignificant return The real fact says Mr Darrah, is that these licenses bring in much more than the distiller cares to acknowledge, the excess sum being paid for the cloak given by his license to sales of illicit liquor A few gallons are taken from the sudder distillery to keep up appearances but he is convinced that the liquor mainly sold in outlying villages is that which has paid no duty except to the police and the head contractor It is true he continues, that liquor is extensively watered and in this way partly profits are increased, but water cannot be largely added without lowering the price whereas the obstacles in the way of working a small illicit still are as nothing in comparison with the profits obtainable Mr Stoker writes as follows in regard to illicit distillation in Bareilly —

> I never knew what it really was until I took charge of Bareilly excise In addition to free smuggling from Rampur and the Terai the whole district was studded with illicit stills Not merely in jungles and remote places but in the middle of villages in cantonments and in the city itself was the trade carried on

The position of the Board in this matter should not be mistaken It has been proved to demonstration that evasions of the Excise law cannot effectively be stopped under the ordinary or under the modified distillery systems Their maintenance entails endless sacrifice of revenue The money which should decrease the public burdens goes to swell the smugglers gains The outstill system it can hardly be doubted, largely diminishes if it does not altogether remove the temptation to illicit manufacture It substitutes the consumption of duty paying spirit for liquor which has paid no due except in bribe to village or district police men Successful evasion of the law cannot but prove demoralising to the smuggling and drinking classes as well as corrupting to the rural and regular police In advocating the adoption of the outstill system for rural tracts wherein illicit distillation was believed to be prevalent or whose position on the border of Native States offered ready facilities for smuggling the Board had only one object to put down the systematic disregard of law and the systematic plundering of the Government revenue They desired simply to substitute the consumption of licit for illicit spirits

In carrying out a policy of this character it was inevitable that misapprehensions should arise, and that the principles of official action should be misinterpreted But slight reflection should have convinced opponents of the change that neither the Board nor Government were actuated by a desire to increase the Excise revenue at any cost and without any regard to consequences and that there was no intention to encourage or develop habits of drinking or to supply direct inducements to increased intemperance

The Board are carefully watching for any evidence in support of the position that the adoption of this system involves an extension of drunkenness But the Junior Member would deprecate the adoption of hasty conclusions based on inaccurate or insufficient methods of observation For instance the mere increase of revenue is not in itself proof that there is a larger consumption of liquor The change in system was advocated as a means of defeating the smuggler and there are as yet no sufficient data for estimating the amount of illicit spirits which was sold in the districts in which outstills have been wholly or partially established There can be no question however, that this amount was very considerable, for the habits of a people do not change in a few months whereas bidders for still licenses have at once offered large additional fees for the right of local manufacture and retail vend

(15) *Extract from the Report of the Excise Commissioner North Western Provinces for 1882 83*

"No less than 158 distilleries were built, and the majority of these were ill supervised by Tahsildars, who were not made to take much interest in the work, ill managed by ill paid mohurrirs who were allowed every facility for fraud, and ill guarded by two chuprasis who, even if they had been zealous in the interests of Government, were insufficient in number and wanting in discipline for the work entrusted to them"

(16) *Extract from a Memorandum by the Financial Commissioner of the Punjab*

" the outlying distilleries as a whole are ill supervised by Tahsildars, who seldom take much interest in this part of their duties badly managed by mohurrirs on small pay, who have every opportunity for committing fraud, and insufficiently guarded by two or three ill paid and undisciplined chuprasis"

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**Enclosure of Despatch No 29 of 1890**

No 3506 dated 9th July 1889

From—E J SINKINSON Esq Offg Secy to the Govt of India DEPT OF FINANCE AND COMMERCE
To—All Local Govts and Administrations (except Bengal Bombay and the N W P and Oudh)

In continuation of my letter No 3392, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of Com mons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Excellency the Governor in Council / His Honour the Lieutenant Governor may desire to make on the statements made and figures quoted in the Debate, so far as they relate to

2 I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply

No 3507 dated 9th July 1889

From—E J SINKINSON Esq Offg Secy to the Govt of India DEPT OF FINANCE AND COMMERCE
To—The Secretary to the Government of Bengal Financial Department

In continuation of my letter No 3389, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Honour the Lieutenant Governor may desire to make on the statements made and figures quoted, so far as these have reference to Bengal

2 I am to invite special attention to the following points in the Debate, and to ask that your reply may include remarks or reports regarding them —

(a) The evidence of Mr Hudson and Mr Metcalfe quoted by Mr S Smith on pages 2 and 3 of the Report of the Debate

(b) The allegation that there has been an increase of drinking in Bengal (pages 2, 3, and 4 of the Report)

(c) The statement on page 4 of the Report that the Bengal Government has drawn back from its intention of carrying out the recommendations of the Bengal Excise Commission

(d) The statements on pages 9 and 10 of the Report regarding the establishment of a liquor shop at an annual fair in the district of Backergunge in spite of the remonstrances of the owner of the land on which it was located

3 I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply

No 3508 dated 9th July 1889

From—E J SINKINSON Esq Offg Secy to the Govt of India DEPT OF FINANCE AND COMMERCE
To—The Secretary to the Government of the North Western Provinces and Oudh Financial Dept

In continuation of my letter No 3391, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of

Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Honour the Lieutenant Governor may desire to make on the statements made and figures quoted, so far as these have reference to the North-Western Provinces and Oudh

2 I am to invite special attention to the following points in the Debate —

(a) Mr Caine s description of an opium den in Lucknow

(b) The statements on pages 10 and 11 of the Report regarding the number of shops in Etawah, Etah, Muttra, and Sitapur, and regarding the license fees at Benares

In connection with (a), a report should be submitted showing the number of opium shops in Lucknow, the fees levied, the conditions of the licenses, and the amount of opium consumed, and stating whether opium *smoking* is a common practice in the North Western Provinces and Oudh

3 I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply

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No 3509 dated 9th July 1889

From—E J Sinkinson Esq Offg Secy to the Govt of India Dept of Finance and Commerce
To—The Secretary to the Government of Bombay Financial Department

In continuation of my letter No 3390, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India and to request that you will submit, for the consideration of the Government of India, any remarks which His Excellency the Governor in Council may desire to make on the statements made and figures quoted, so far as these have reference to Bombay

2 I am to invite special attention to the following points in the Debate, and to ask that your reply may include remarks or reports regarding them —

(a) The allegations of Mr S Smith on page 3 of the Report of the Debate regarding the effect of the guaranteed minimum duty system

(b) The assertion on page 8 of the Report that illicit distillation has been entirely stopped in Bombay

(c) The allegations on page 8 of the Report that the consumption of liquor in Bombay has increased

(d) Mr Caine's remarks on pages 8 and 9 of the Report regarding the increase of revenue in Bombay from (1) foreign liquor, (2) country spirit, and (3) drugs

(e) The statements on page 10 of the Report regarding the number of liquor shops in Ahmedabad

3 I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply

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No E $\frac{3\text{A}}{4}$ 13 dated 28th November 1889

From—H J S Cotton Esq Offg Secy to the Govt. of Bengal Financial Department,
To—The Secretary to the Government of India Department of Finance and Commerce

I am directed to acknowledge the receipt of your letter No 3507, dated 9th July 1889, forwarding copies of the Report of the Debate in the House of Commons on the 30th April

1889, on the subject of Excise administration in India, and inviting the remarks of the Lieutenant Governor on the statements made and figures quoted so far as they have reference to Bengal

2 A copy of the papers was transmitted to the Board of Revenue and the Commissioner of Excise, and the observations recorded by the Board are annexed to this report

3 A careful retrospect of the history of the Excise administration in these Provinces was furnished to the Government of India with my letter No F 1/9 7, dated 19th February 1889, and it appears unnecessary to repeat what is there stated As however, the strictures on the Excise administration in India contained in the speeches of Mr Samuel Smith and Mr Caine, have special reference to Bengal, and the resolution which was carried by a majority in the House of Commons is based upon information supplied to the House by these gentlemen the Lieutenant-Governor deems it only just to himself and the Revenue administration of Bengal to avail himself of this opportunity to comment somewhat fully upon the criticism so presented to Parliament He believes that in many important particulars the House of Commons was materially misinformed in that debate and he cannot resist the conviction that the Honourable Members who moved and seconded the vote of censure must have themselves also been misled in regard to some of the questions under discussion

4. In order to avoid misconception, I am to say at the outset that the Lieutenant Governor is aware that in the reaction which ensued in 1877 when the sudder distillery system was condemned and the outstill system substituted in its place there was a considerable increase in the consumption of liquor The price of liquor was cheapened and other harmful results ensued The Government of that day however, took steps to remedy the evil From the year 1880 the number of outstills was steadily reduced and in December 1883 the Bengal Excise Commission was appointed to enquire into the working of the outstill system This Commission collected an immense amount of evidence and its report is of the highest value Mr Smith in his speech to the House of Commons refers to this evidence and especially to the statements of the late Babu Keshub Chunder Sen and of Messrs Hudson and Metcalfe, and bases thereon the argument that there is a rapid spread of the consumption of intoxicating liquors in Bengal Mr Caine speaking with more recent knowledge is more cautious in his remarks on this point but the whole tenor of his criticism is to the effect that the consumption of liquor is still increasing and that it is the object of Government to stimulate the sale of liquor to the uttermost The one statement is as unfounded as the other It has never been the object of the Government to stimulate the sale of liquor and the consumption of liquor is not now and for some years past has not been, increasing in Bengal I am to invite attention to the fact that Mr Smith's argument is adduced from evidence recorded more than five years ago and contains no recognition of the material changes which were made in Excise administration in consequence of the Commission's report Moreover out of a mass of evidence taken on both sides of the question, Mr Smith has fallen back on one side only And although it is true that Messrs Hudson and Metcalfe in their evidence before the Commission, attributed the spread of drunkenness to cheap liquor they seem to have overlooked the other causes mentioned by the Commission, which have more largely contributed to the same result and which no improvement in Excise administration can rectify The verdict of the Commission was that there had undoubtedly been an increase in the consumption of intoxicating articles At the same time their deliberate opinion was that "the primary cause of the increase" should be assigned "to the effect of social, moral and religious changes in relaxing the restrictions which at a former period had kept large classes from indulging in spirituous liquors and in preparing these classes to take advantage of all opportunities for increased drinking afforded to them, either by their own improved circumstances or by changes in the Excise system" It is not the case, as Mr Hudson thought, that shops had multiplied the very reverse indeed is the fact * but even if the fact were true, it seems to the Lieutenant Governor that it would have been fairer towards Government to quote to the House of Commons, not one sided evidence of this nature, but the deliberate conclusions of the Commission which had considered the whole of the evidence and had been appointed to enquire into this very subject

| Year | No of liquor shops (distillery shops and outstills) |
|---|---|
| * 1864 65 | 9 913 |
| 1870-71 | 6 672 |
| 1887 88 | 4 014 |
| 1888 89 | 4 044 |
| 1889-90 | 3 628 |

5 I am to repeat that the evidence upon which Mr Smith relies in his condemnation of the present policy of the Government is five years old It was upon that evidence that the House of Commons passed a resolution that the "increased facilities for drinking produce a steadily increasing consumption, and spread misery and ruin among the industrial classes of

lia, calling for immediate action on the part of the Government of India with a view to ir abatement" Mr Caine declared "The worst and rottenest Excise system in the civilized ild is that of India, the worst and rottenest of the various systems of India is that of ngal The Lieutenant-Governor has searched through the record of the Debate to see if re was any evidence before the House which would support the censure of Honourable mbers and of the House of Commons in respect of the policy of the Bengal Government at date subsequent to the receipt of the report of the Excise Commission But he has found trace of such evidence and he ventures to submit that accurate information of what has ly been done in Bengal, since the receipt of the Commission's Report would have had re immediate application to the subject under discussion than any statements made several rs ago before the Members of that Commission The definite charge brought against the vernment of Bengal in April 1889 is that drinking in Bengal is on the increase The actual s are as follows —The orders of Government on the report of the Excise Commission were sed on the 10th March 1886 The reforms then inaugurated could only be partially intro ed in 1886 87, but they were more extensively adopted in the two following years The owing is the consumption of distillery liquor in the past three years —

| | Gallons |
|---|---|
| 1886 87 | 1 129 058 |
| 1887 88 | 1 087 876 |
| 1888 89 | 1 067 119 |

During this period not only has the area of the distillery system been extended, but out ls have been restricted Although the actual production of outstills cannot be precisely ted, both their numbers and capacity have been materially reduced as follows —

| | Number of stills | Liquid capacity of stills in gallons |
|---|---|---|
| 1886 87 | 3 096 | 111 538 |
| 1887 88 | 3 060 | 74 788 |
| 1888 89 | 3 414 | 62 368 |

Active measures have also been taken to reduce production by limiting the number and pacity of fermenting vats by regulating the size of stills according to ascertained local nand, and by ensuring better supervision through well organised establishments The urns of the current year when they come to be submitted will undoubtedly show a further luction It is not true therefore that the consumption of liquor in Bengal is increasing on contrary it is decreasing and whatever may have been the case in Bengal during the years mediately antecedent to the appointment of the Bengal Excise Commission, the Lieutenant vernor appeals to the statistics now furnished as proof which it is impossible to gainsay at from the date of the orders of Government upon the report of that Commission, the ount of drinking in Bengal has materially diminished

6 Sir Steuart Bayley has read with considerable concern and regret the statement in Smith's speech that the Bengal Government has drawn back from its intention of carry out the recommendations of the Bengal Excise Commission The Honourable Member ke as follows —

> The Bengal Commission reported in favour of a reversal of the outstill policy and an attempt at reversal made for a year or two but as the revenue straightway fell off by 10 lakhs the Government did not like it they gradually reverted to the old system in 1,00 outstills at a time being licensed in spite of the vehement test of the native population and we have to day the abominable outstill system going on in spite of the nimous protests of natives and Europeans

7 The Lieutenant Governor apprehends that the Honourable Member is not really aware the action which has been taken in Bengal on the Report of the Commission and that the cial papers on the subject were not before him when he made these remarks They grievously srepresent the policy of Sir Steuart Bayley's Government It is no exaggeration to say t far from going back on the intention once avowed, the efforts of the Lieutenant Governor, d of the Excise authorities in Bengal have been devoted honestly strenuously, and persist ly to giving effect to the recommendations of the Excise Commission I am to point out o that Mr Smith is in error in supposing that the Commission reported in favour of a ersal of the outstill policy What they did was to recommend the introduction of the central tillery system into a few large towns, and the adoption of a regulated outstill system in the rest the Province The recommendations of the Commission may be summarised as follows —

(1) That central distilleries should be re established in the cities of Patna Gya, Arrah, Chupra, Bettiah, Mozufferpore, Durbhunga, Monghyr, Bhagulpore, Moorshedabad Burdwan and Dacca

(2) That the outstill system should be continued elsewhere but that in each district a maximum aggregate capacity for all outstills should be fixed, and that the number of outstills and the size of each still should be determined with reference to the maximum aggregate

(3) That the upset price of each still should be proportionate to its capacity, and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength

(4) That the aggregate capacity of the fermenting vats allowed to each still should also be fixed

(5) That a minimum price should be fixed for the cheapest sort of liquor

(6) That excise establishments should be reconstituted on a more liberal scale

8 The principles so laid down were accepted by Government, and the elaborate enclosures which accompanied my letter No F $\frac{P}{5}$-5, dated 6th December 1888, will show the steps which have been taken to carry them out It is not true that the Government of Bengal has failed to give effect to the recommendation of the Excise Commission for the extension of sudder distilleries. That Commission recommended that the central distillery system should be reintroduced into the twelve towns already named and added*— The question of establishing central distilleries in several other places was carefully considered by the Commission but they decided against recommending it" By the 1st April 1887 the central distillery system had been reintroduced in all the places in which the Commission recommended its introduction One mistake indeed was made, and the outstill system was temporarily reintroduced into Hooghly and Howrah The object was to prevent smuggling, which was reported to be rife in this tract Conclusive evidence was, however, brought to show that the price of liquor was cheapened by the change, and that drunkenness had increased The Lieutenant-Governor then lost no time in rectifying the error and the central distillery system has from the 1st April 1889 been again extended not only to Howrah and the Serampore sub division of the Hooghly district but also to the whole of the 24 Pergunnahs During the current year it has been further extended to a portion of the Nuddea district and it is now proposed to extend the system to the whole area of the Burdwan and Presidency Divisions The action taken by Sir Steuart Bayley admits of no misconstruction The policy of the Government has repeatedly been declared and the principle is now definitely established that outstills are to be gradually abolished in one populous district after another until central distilleries are replaced in all localities suitable for their introduction It will be seen therefore that the Government has not only given effect to the recommendations of the Commission, but has outstript them There has been no backsliding there has been no half hearted action in this direction as Mr Smith s remarks imply

* Paragraph 105 of the Report

9 At the same time no pains are spared to improve the outstill system where outstills are retained In the face of all the difficulties which must everywhere accompany the introduction of radical changes, it cannot be said that all the restrictions recommended have been successfully imposed but it is undoubted that great improvements have been effected, that the distiller, under the present outstill system is not free to brew as much spirit as he likes, and sell it whenever he likes, and that the levy of duty, as well as the conditions both of distillation and sale, are carefully regulated with reference to the existing local demand A system of regulated outstills has been organised, and as the Excise Commission are careful to explain, if the producing capacity of the outstills is limited, and the revenue paid on each out still is calculated in proportion to its capacity, there is little real difference in principle between such a system and the system of central distilleries

10 The assertion that an anticipated loss of revenue has diverted the Lieutenant Governor from his persistent policy in enforcing the extension of the sudder distillery area and the regulation of outstills is also wholly unfounded The last orders on this subject are contained in the Government Resolution on the Board's Annual Report for the past year, in which it is directed that "these reforms must be persisted in, although, as was anticipated their immediate result is a considerable reduction in the Excise revenue" The diminution of revenue in the current year will amount to many lakhs of rupees

11 The Lieutenant Governor considers that he should not in this report pass over without remark the observation in Mr Smith's speech that among the native population "there is no such thing as a class of moderate drinkers, though there may be a few educated natives who have adopted English habits A native if he drinks at all drinks to get drunk, and he drives hard bargains with the publicans for the purpose" Sir Steuart Bayley s experience of Bengal, and especially of Behar, where the drinking population is largest, enables him to assert confidently that Mr Smith has been misinformed on this point It is not the case with the great bulk of the lower classes, who habitually use stimulants, that they drink only for the purpose of intoxicating themselves The statement is not more true than it would be if applied to similar classes in England

12 The Lieutenant-Governor invites attention to the following paragraphs which are taken from the Board's Report —

' Regarding Mr Caine s statement that in the last report for Bengal (evidently referring to the Board s Excise Report for 1887 88) 16 officers are named in every one of whose districts there has been an increase of revenue and that only officers who can show an increase of revenue are praised it will be seen on reference to table II Appendix A of the report that the inference is by no means correct for although it happens that the remark is true in regard to District Officers this is merely an accidental coincidence and it will be found that several Deputy Collectors are mentioned such as Abdool Khalique (Rungpore) Mahomed El Nabi (Shahabad), and Gagan Chander Das (Pooree) who actually showed a decreased revenue. It seems hardly necessary to add that officers are commended not because they can merely show good collections, but because their general management of the department is efficient

As to Mr Caine s remark about the noxiousness of country liquor the Excise Commission found that the point was greatly exaggerated (paragraph 10 page 128 of the Report) The common belief is that the cheap imported liquors are more harmful than the worst sort of country liquor and this view is to a certain extent justified by the fact that more premature deaths take place among educated Young Bengal who affect a taste for foreign spirits than among those who are satisfied with the more homely article

13 I am to come now to the statements made in Mr Caine's speech regarding the establishment of a liquor shop at an annual fair in the district of Backergunge in spite of the remonstrances of the owner of the land on which it was located On this subject Mr Caine addressed the House of Commons as follows —

During the three months I spent in India this winter I found endless instances of the praiseworthy watchfulness of Collectors and of the way in which they act upon the suggestions of the Finance Ministers who are looking hopefully to an increase in the excise revenues Let me give an instance In the district of Backergunge in Bengal a religious fair is held every year For some years past a liquor shop has been established there The agent of one of the excellent and useful associations which are springing up all over India watching the actions of Government called upon the zamindar who owned the land and urged him to refuse to supply land for the liquor shops any longer He refused accordingly but the Collector Mr Clay of Backergunge dropped on the zemindar at once and wrote to him asking for an explanation The zemindar called and explained and two more letters followed both of which I will read the first is addressed to Chunder Dass farmer of corn spirit and drugs Lakutia

In accordance with the order of the Collector passed to day you are directed to open your shop as usual at the aforesaid méla A copy of this order is sent to the proprietor of that méla so that they may present to the Collector any objection if they have any to the opening of the afore said shop at the méla —G C Dutt Excise Deputy Collector

The same gentleman a Mr Dutt writes to Babu Behari Lal Roy and two other zemindars—

As a person named Purna Chunder Das farmer of R7[illegible] got the license for setting up a shop for the sale of wines ganja and opium at your Lakutia méla and you did not allow him place to open his shop there an order was issued on him to open his shop and a copy of that order is served on you that you may present to the Collector your objections if you have any to give him land for this purpose Up to this day you have presented no objection and given him no land for his shop You are ordered to show cause before the Collector within two days why that shop should not be set up at your méla

What does this mean? The men are anxious to have their religious festival conducted decently and in order and this Revenue official comes down upon them like a thousand of brick because of the shop not being opened Just suppose for one moment a similar case in England

14 The Lieutenant Governor has caused full enquiries to be made with reference to this grave imputation against the Excise authorities of the Backergunge district The incident is powerfully described and undoubtedly it gave occasion to one of the most effective points in the course of the Debate Had the facts been correctly reported it would have been the Lieutenant Governor s duty to take serious notice of such improper conduct on the part of the Collector and Deputy Collector It is therefore with the greater satisfaction that the Lieutenant Governor is now able to assure the Government of India that the facts must have been entirely misrepresented to Mr Caine and that there is no foundation for imputing improper or discourteous action to any of the officials concerned What really happened was as follows — A méla or fair is annually held at Lakutea in Backergunge at the time of the *Rasjatra* festival in November This méla as the present Collector of the district (Mr Savage) explains ' is not a religious fair It is a fair held at the time of a religious festival, but is no more a part of the festival than a Christmas fat cattle show is part of the English church service " Since 1866, or for 22 years consecutively a shop for the sale of country spirit has been opened each year at the time the fair is held Until last November the proprietors of the land had never raised any objection to the excise shop being opened nor had any complaint of drunkenness at the méla ever been made In November 1888, in accordance with the usual custom, the excise shop at the méla was put up to auction and leased out for R75 but when the lessee went to open the shop he found that the proprietor's local agents objected to his doing so On his reporting to this effect to the Excise Deputy Collector that officer addressed on the 19th November, a courteous letter to the proprietors in the Bengali language, of which the following full and exact translation* (which differs very widely from the brusque translation read by Mr Caine) is given by the Collector —

To the Honourable Rakhal Chandra Ray the Honourable Behari Lal Ray and the Honourable Pyari

* The honorific terms employed in the translation are the Collector s rendering of the words ordinarily used in correspondence between Bengali gentlemen

Lal Ray Chowdhuri—As a man, by name Purno Chandra Das, has taken the settlement at fees 875 of the ganja opium, and spirit shops in your Honours Lakutia fair, and as your Honours have not given him a site for the shop, an order (or permission) was given him for opening the shop, and a copy of the order (or permission) was sent to your Honours, so that your Honours might represent before the Collector any objection you have to granting a site, but up to the present your Honours have not represented any objection. Therefore it is now *written* (not ordered) to your Honours that you may within two days represent to the Collector the reason why the shop should not be opened.

The limitation of two days may perhaps suggest something of the nature of a peremptory order, but it was not intended to read as such, nor does the Lieutenant-Governor think that it was taken otherwise than as a request for an early reply from the proprietors themselves, because the méla was immediately commencing On the next day, the 20th November, one of the proprietors wrote to the Collector that he was not inclined to allow a liquor shop to be opened at the méla The Collector, Mr Clay, then wrote to him that he would be glad if he would explain why the objection was then raised for the first time as no such objection had been raised in former years To this letter Babu Behary Lall Roy who is a well educated gentleman, replied on the 21st November in a communication which clearly and sensibly states the reasons why he objected to the opening of a shop On receipt of this reply Mr Clay at once gave instructions that the shop should not be opened

15 This plain account of what really transpired on this occasion is very different from Mr Caine's highly coloured narrative It is apparent that Mr Caine was misinformed as to the order of the various letters which passed between the local officials and Babu Behary Lall Roy The letters issued by the Deputy Collector to the Excise shop keeper and to Babu Behary Lall Roy quoted by Mr Caine, did not follow the zemindar's explanation as Mr Caine erroneously supposes, but preceded it In point of fact the shop never was opened at all and as soon as the zemindar's explanation was received, orders were issued not to open it Mr Caine's account, however, conveys the entirely false impression that an Excise shop was forced upon the zemindar in spite of his remonstrances and protest

16 It is impossible to read the speeches of Messrs Smith and Caine during this Debate without being convinced of the complete sincerity of their motives and of the strong sense by which they are animated in their single minded desire to suppress the evils occasioned by the use of intoxicating liquor Their prejudices against the Excise system of India based in some measure on imperfect information, and in some measure, it is to be feared, on information incorrectly supplied has however, led them to make charges against the Government and the Government officials which are absolutely without foundation The Lieutenant Governor apprehends that the Honourable Members are not aware of the active steps which are being and have for some years past been, taken to improve the Excise Administration of these Provinces It is desirable therefore that full information should be supplied to them and to the House of Commons In the present letter some reply has been given to the charges brought by the Honourable Members against this Administration and if they should desire to receive any further general information on the subject of Excise in Bengal, I am to suggest that they should be supplied with the important and full reports which have been submitted by this Government to the Government of India from time to time during the past fifteen months If on any particular point referred to in the debate further information is required, the Lieutenant Governor will be glad to furnish it without delay

17 In conclusion, I am directed by the Lieutenant Governor to request that in fairness to the Excise administration of Bengal, and in justice to the reputation of officers which has been unjustly assailed in the House of Commons, the Government of India may be pleased to transmit a copy of this letter, and of its enclosure, for the information of Her Majesty's Secretary of State and the consideration of Parliament

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No 837 B dated 6th November 1889

From—K G Gupta Esq Offg Secy to the Board of Revenue Lower Provinces,

To—The Secretary to the Government of Bengal Financial Department

I am directed to acknowledge the receipt of Government order No F $\frac{34}{1}$ 9 dated 23rd July last, forwarding copy of a letter* from the Government of India (Department of Finance and Commerce), and inviting the Board's remarks on certain points in the Report therewith sent of the debate in the House of Commons on the subject of excise administration in India

* No 3507 dated 9th July 1889.

2 As desired by Government, the Commissioner of Excise was consulted on the subject, and his notes on the points specified by the Government of India are submitted herewith for the information of Government

3 (a) The Board observe that among the speakers, Mr S Smith's remarks are confined ost exclusively to Bengal He refers to the great increase of drunkenness in India, and ceeds to prove its existence in Bengal by citing three witnesses, viz —

(1) The late Keshub Chunder Sen (who died early in 1884)
(2) Mr Hudson
(3) Mr Metcalfe

It is not said when and where the statement ascribed to Keshub Chunder Sen was made, as he died in January 1884 it must be of some prior date The evidence of the other two lemen was given before the Excise Commission in 1883 84 All the testimony quoted by Smith can therefore hardly be said to apply to the state of things in the past few years ng which a complete revolution has taken place in the excise administration of the country

4 The deliberate verdict of the Excise Commission (one of the members of which was i Krishna Behary Sen a brother of Keshub Chunder Sen, and himself an ardent social rmer) after weighing the evidence of a number of witnesses (including Messrs Hudson Metcalfe) is that undoubtedly there has been an increase in the consumption of intoxi ig articles of all kinds (except rum), and that the *primary cause of this increase may be ined "to the effect of social, moral, and religious changes* in relaxing the restrictions ch at a former period had kept large classes from indulging in spirituous liquors and in aring those classes to take advantage of all opportunities for increased drinking afforded hem either by their own improved circumstances or by changes in the excise system" Commission then calculate that two fifths of the estimated increase in the amount of t consumed in Bengal could be ascribed to what may be called the normal increase, due to greater purchasing power of the consuming classes, the remainder of the increase being to other causes such as faults in working the outstill system The Commission also found the system as then worked had greatly cheapened the price of liquor

5 It will be observed that both Mr Hudson and Mr Metcalfe attribute the spread of ikenness to cheap liquor, but they seem to have overlooked the other causes mentioned by Commission which have more largely contributed to the same result, and which no ovenment in excise administration can rectify

6 Mr Hudson is of opinion also that liquor shops have multiplied but the fact is other , as the following figures will show —

| Y | Number f liqu h ps (distille sh p and out tills) |
|---|---|
| 18[illegible] 6[illegible] | 9 913 |
| 1870-71 | 6 672 |
| 1887 88 | 4,014 |
| 1888 89 | 4,044 |
| 18 9 90 | 3,628 |

7 It seems to the Board useless now to discuss evidence which is out of date, and which actually superseded by the matured views of the Commission before which it was given one sided character of the evidence will be manifest when it is compared with the deliber onclusions of the Commission referred to above It would, I am to submit, be more to purpose to show what has been done to carry out the suggestions and recommendations of Commission having for their object the removal of the evils which they found existing in management of outstills and this the Board have already done in their letter No 835 B, 17th November 1888 to which I am to invite reference

8 The next point to which the Government of India draws attention is (b) the allegation there has been an increase of drinking in Bengal

It must be conceded that up to the time when the Excise Commission's proposals were ally adopted there had been an increase of drinking especially since the suspension in of the rule limiting the capacity of stills Orders were passed by Government on the se Commission's recommendations in 1886, and the reforms which could only be partially duced in 1886 87 were more extensively adopted in the two following years 1887 88 and 89 The Board would venture to affirm that consumption has been greatly checked since 87 and that Mr Smith's sweeping condemnation has no justification in the present state ings As regards the consumption of distillery liquor, the figures are as follow :—

| | Gallons. |
|---|---|
| 1886-87 | 1,179,0[illegible]6 |
| 1887 88 | 1 087 876 |
| 1888-89 | 1,057,119 |

The Board have no means of ascertaining the actual production of outstills, but the follow figures will show that not only their numbers but the capacity of the stills have been tly reduced —

| | Number of Outstills. | Liquid capacity stills in gallons |
|---|---|---|
| 1886-87 | 3 598 | 111 838 |
| 1887 88 | 3 560 | 74,788 |
| 1888 89 | 3 444 | 62,368 |

Further measures have been taken to limit the number and capacity of fermenting vats, to regulate the size of stills according to ascertained local demand, and to ensure better supervision by means of well organised establishments the result of all of which must be reduced production It would therefore be more correct to say that though at one time there had been an increase of drinking in Bengal, it has greatly diminished since 1886 87

9 The third point indicated by the Supreme Government is (c) the statement on page 4 of the Report that the Bengal Government has drawn back from its intention of carrying out the recommendations of the Bengal Excise Commission

This statement, the Board would respectfully submit is wholly and absolutely without foundation The recommendations of the Commission may be summarized as follows —

(1) Central distilleries should be re established in the cities of Patna Gya Arrah Chupra, Bettiah, Mozufferpore, Durbhunga, Monghyr, Bhagulpore, Moorshedabad, and Dacca

(2) The outstill system is to be continued elsewhere, but in each district a maximum aggregate capacity for all outstills should be fixed, and the number of outstills and the size of each still should be determined with reference to the maximum aggregate The upset price of each still should be proportionate to its capacity and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength

(3) The aggregate capacity of the fermenting vats allowed to each still should also be fixed

(4) A minimum price should be fixed for the cheapest sort of liquor

(5) The excise establishments should be reconstituted on a more liberal scale

It may be observed that Mr Smith was not correct in saying that the Commission reported in favour of a reversal of the outstill policy (p 4) What they did was to recommend the re introduction of the central distillery system in a few large towns and the adoption of the "regulated" outstill system in the rest of the Province

10 The first of the above recommendations was completely carried out by 1886 87 and as regards the remainder a reference to the Board's letter No 385 B, dated 7th November 1888, and section XIII of the annual Excise Report for 1885 86 and section XIV of the Reports for 1886 87 to 1888 89 will show clearly what has been done to give effect to them It will be seen that the proposals have been practically adopted in their entirety The Board think it unnecessary to recapitulate the measures taken as a change of policy has taken place since, and it has been decided to replace outstills by central distilleries so that all that has been done to improve the outstill system in accordance with the recommendations of the Excise Commission will soon cease to have any practical interest.

11 With reference to the last point mentioned by the Government of India *viz*, (*d*) regarding the Lakutea Fair shop I am to submit herewith copy of a letter No 876 M R—F dated 30th August last, from the Commissioner of Dacca, and of its enclosures It will be seen that no attempt was made by the Collector of Backergunge to force the hands of the local zemindar when the latter's objections to the proposed shop became known

12 Regarding Mr Caine's statement that in the last report for Bengal (evidently referring to the Board's Excise Report for 1887-88) 16 officers are named in every one of whose districts there has been an increase of revenue, and that only officers who can show an increase of revenue are praised it will be seen on a reference to table II, Appendix A of the report, that the inference is by no means correct for although it happens that the remark is true in regard to District officers this is merely an accidental coincidence and it will be found that several Deputy Collectors are mentioned such as Abdool Khalique (Rungpore) Mahomed El Nabi (Shahabad) and Gagan Chander Das (Pooree) who actually showed a decreased revenue It seems hardly necessary to add that officers are commended not because they can merely show good collections, but because their general management of the department is efficient

13 As to Mr Caine's remark about the noxiousness of country liquor, the Excise Commission found that the point was greatly exaggerated (paragraph 10, page 128 of the Report) The common belief is that the cheap imported liquors as more harmful than the worst sort of country liquor, and this view is to a certain extent justified by the fact that more premature deaths take place among educated "Young Bengal," who affect a taste for foreign spirits, than among those who are satisfied with the more homely article

14 Tables showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers in force since 1860, called for in paragraph 3 of the letter of the Government of India, are submitted herewith

| Division | District | 1859-60. | 1860-61 | 1861-62. | 1862-63. | 1863-64. | 1864-65 | 1865-66. | 1866-67 | 1867-68 | 1868-69 | 1869-70 | 1870-71 | 1871 72 | 1872-73 | 1873-74. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | R | R | R | R | R | R | R | R | R | R | R | R |
| | **BENGAL.** | | | | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer. | Per seer | Per seer | Per seer | Per seer |
| | *Western Districts* | | | | | | | | | | | | | | | |
| BURDWAN | Burdwan | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Bankoora | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Beerbhoom | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Midnapore | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Hooghly with Howrah | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Total | | .. | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | *Central Districts.* | | | | | | | | | | | | | | | |
| PRESIDENCY | 24-Pergunnahs | ... | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Calcutta | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Nuddea | ... | ... | | .. | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Jessore | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Khulna | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Moorshedabad | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Total | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| RAJSHAHYE | Dinagepore | | | | 18 | 18 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Rajshahye | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Rungpore | | | | 18 | 18 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Bogra | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Pubna | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Darjeeling | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| | Julpigoree | | | | | | | | | | 22 | 22 | 22 | 22 | 22 & 23 | 23 |
| | Total | | | | 18 & 22 | 18 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22, 23 & 24 | 22, 23 & 24 |
| | *Eastern Districts* | | | | | | | | | | | | | | | |
| DACCA. | Dacca | | | .. | 20 & 22 | 20 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 23 | 23 |
| | Furreedpore | | .. | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 23 | 23 |
| | Backergunge | | ... | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 23 | 23 |
| | Mymensingh | .. | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 23 | 23 |
| | Total | | ... | | 20 & 22 | 20 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 23 | 23 |

| Division | District | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Chittagong | Chittagong | .. | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Noakholly | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Tipperah | | | .. | 20 | 20 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Total | | | | 20 & 22 | 20 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | **Behar** | | | | | | | | | | | | | | | |
| Patna | Patna | | | | | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 14-4 & 16 |
| | Gya | | | | | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| | Shahabad | | | | | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| | Mozufferpore | | | | | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 14-4 & 16 |
| | Durbhunga | | | | | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 14-4 & 16 |
| | Sarun | | | | | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| | Chumparun | | | | | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| | Total | | | | | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 14-4 & 16 |
| Bhagulpore | Monghyr | | | | | 16 | 16 | 16 | 16 | 16 | 16 & 18 | 18 | 18 | 18 | 18 | 18 |
| | Bhagulpore | | | | | 16 | 16 | 16 | 16 | 16 | 16 & 20 | 20 | 20 | 20 | 20 | 20 |
| | Purneah | | | | | 16 | 16 | 16 | 16 & 20 | 20 | 20 | 20 | 20 | 20 | 20 & 22 | 22 |
| | Maldah | | | | 20 | 20 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Sonthal Pergunnahs | | | | | | | | | | | | | | | 20 |
| | Total | .. | | | 20 | 20 & 22 | 16 & 22 | 16 & 22 | 16 20 & 22 | 16 20 & 22 | 16 18 20 & 22 | 18 20 & 22 | 18 20 & 22 | 18, 20 & 22 | 18, 20 22 & 24 | 18, 20, 22 & 24 |
| | **Orissa** | | | | | | | | | | | | | | | |
| Orissa | Cuttack | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Pooree | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 | 24 |
| | Balasore | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 25 | 25 |
| | Total | | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 24 & 25 | 24 & 25 |
| | **Chota Nagpore** | | | | | | | | | | | | | | | |
| | *South-West Frontier Agency* | | | | | | | | | | | | | | | |
| Chota Nagpore | Hazaribagh | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| | Lohardugga | | | | 16 | 16 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| | Singbhoom | | | | 16 | 16 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| | Manbhoom | | | | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| | Total | | | | 16 & 22 | 16 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| | **Grand Total** | .. | | | | 16 18 20 & 22 | 16 & 22 | 16 & 22 | 16 20 & 22 | 16 20 & 22 | 16 18 20 & 22 | 16 18 20 & 22 | 16 18 20 & 22 | 16 18 20 & 22 | 16 18 20 22 & 24 | 14-4, 16 18, 20 22, 23, 24 & 25 |

| DIVISION | DISTRICT | 1874-5 | 1875-76 | 1876-77 | 1877-8 | 1878-79 | 1879-80 | 1880-81 | 1881-82 | 1882-83 | 1883-84 | 1884-85 | 1885-86 | 1886-87 | 1887-88 | 1888-89 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **BENGAL.** | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R |
| | *Western Districts* | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer | Per seer |
| BURDWAN | Burdwan | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Bankoora | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Beerbhoom | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Midnapore | 24 | 24 | 24 & 25 | 25 & 27 | 27 | 27 | 27 & 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 & 30 | 30 |
| | Hooghly with Howrah | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Total | 24 | 24 | 24 & 25 | 24, 25, 26 & 27 | 26 & 27 | 26 & 27 | 26, 2[illegible], 28 & 29 | 28 & 29 | 28 & 29 | 28 & 29 | 28 & 29 | 28 & 29 | 28 & 29 | 28, 29 & 30 | 28 & 30 |
| | *Central Districts* | | | | | | | | | | | | | | | |
| PRESIDENCY | 24-Pergunnahs | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Calcutta | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Nuddea | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Jessore | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Khulna | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Moorshedabad | 24 | 24 | 24 | 24 & 6 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Total | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| RAJSHAHYE | Dinagepore | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Rajshahye | 24 | 24 | 24 | 24 & 26 | 26 | 26 | [illegible] & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Rungpore | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 6 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Bogra | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Pubna | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Darjeeling | 22 | 22 | 22 | 22 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Julpigoree | 23 | 23 | 23 | 23 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Total | 22, 23 & 24 | 22, 23 & 24 | 22, 23 & 24 | 22, 23, 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | *Eastern Districts* | | | | | | | | | | | | | | | |
| DACCA | Dacca | 23 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| | Furreedpore | 23 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| | Backergunge | 23 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| | Mymensingh | 23 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| | Total | 23 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CHITTAGONG | Chittagong | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Noakholly | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Tipperah | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 & 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| | Total | 24 | 24 | 24 | 24 & 26 | 26 | 26 | 26 27 & 28 | 27 & 28 | 27 & 28 | 27 & 28 | 27 & 28 | 27 & 28 | 27 & 28 | 27 & 28 | 27 & 28 |
| | BEHAR. | | | | | | | | | | | | | | | |
| PATNA | Patna | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| | Gya | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| | Shahabad | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| | Mozufferpore | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| | Durbhunga | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| | Sarun | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| | Chumparun | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| | Total | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| BHAGULPORE | Monghyr | 18 | 18 | 18 | 18 | 18 | 18 | 18 & 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| | Bhagulpore | 20 | 20 | 20 | 20 | 20 | 20 | 20 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| | Purneah | 22 | 22 | 22 | 22 & 26 | 26 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Maldah | 24 | 24 | 24 | 24 & 26 | 25 | 26 | 26 & 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| | Sonthal Pergunnahs. | 20 | 20 | 20 | 20 | 20 | 20 | 20 & 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 & 24 |
| | Total | 18 20 22 & 24 | 18 20 22 & 24 | 18 20 22 & 24 | 18, 20 22 24 & 26 | 18 20 & 26 | 18 20 & 26 | 18 20 22, 26 & 28 | 20 22 & 28 | 20 22 & 28 | 20 22 & 28 | 20 22 & 28 | 20 22 & 28 | 20 22 & 28 | 20 22 & 28 | 20 22 24 & 28 |
| | ORISSA. | | | | | | | | | | | | | | | |
| ORISSA | Cuttack | 24 | 25 | 25 & 27 | 27 & 29 | 29 | 29 | 29 & 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| | Pooree | 24 | 25 | 25 & 26 | 26 & 29 | 29 | 29 | 29 & 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| | Balasore | 25 | 27 | 27 | 27 & 29 | 29 | 29 | 29 & 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| | Total | 24 & 25 | 25 & 27 | 25 26 & 27 | 26 27 & 29 | 29 | 29 | 29 & 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| | CHOTA NAGPORE | | | | | | | | | | | | | | | |
| | *South-West Frontier Agency* | | | | | | | | | | | | | | | |
| CHOTA NAGPORE | Hazaribagh | 22 | 23 | 23 | 23 & 25 | 25 | 25 | 25 & 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| | Lohardugga | 22 | 23 | 23 | 23 & 25 | 25 | 25 | 25 & 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| | Singbhoom | 22 | 23 | 23 | 23 & 25 | 25 | 25 | 25 & 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| | Manbhoom | 22 | 23 | 23 | 23 & 25 | 25 | 25 | 25 & 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| | Total | 22 | 23 | 23 | 23 & 25 | 25 | 25 | 25 & 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| | GRAND TOTAL | 16 18 20 22, 23, 24 & 25 | 16 18 20 22, 23 24 25 & 27 | 16, 18 20 22 23 24 25 26 & 27 | 16 18 20 22 23 24 25 26 27 & 29 | 16, 18 20 25 26 27 & 29 | 16 18 20 25, 26 27 & 29 | 16 18 20 22 25 26 27 28 29 & 32 | 16 20 22 26 27 28 29 & 32 | 16, 20 22 26 27 28 29 & 32 | 16 20 22 26 27 28 29 & 32 | 16, 20 22 26 27 28 29 & 32 | 16 20 22 26 27 28 29 & 32 | 16 20 22 26 27 28, 29 & 32 | 16 20 22, 26 27 28, 29 30 & 32 | 16 20 22 24, 26 27 28 30 & 32 |

*Table showing the rates of duty levied on a gallon of London proof country spirits in Bengal since 1860*

| Division | District | 1859-60 | 1860-61 | 1861-62 | 1862-63 | 1863-64 | 1864-65 | 1865-66 | 1866-67 | 1867-68 | 1868-69 | 1869-70 | 1870-71 | 1871-72 | 1872-73 | 1873-74 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon, London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon, London proof | Rate of duty per Imperial gallon, London proof |
| | BENGAL | | | R a R a | R a R a | R a R a | R a R a | R a R a | R a R a | R a R a | R a R a | R a R a | R a R a | R a R a | R a R a | R a R a |
| | *Western Districts* | | | | | | | | | | | | | | | |
| BURDWAN | Burdwan | | | 2 4 | 3 0 | 3 0 | 3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 | 1 8&3 0 | 1 8&3 0 | 1 8&3 0 | 1 8&3 0 | 1 8&3 0 | 1 8&3 0 |
| | Bankoora | | | 2 4 | 3 0 | 3 0 | 3 12 | 3 1 | 3 0 | 3 0 | 3 0 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 |
| | Beerbhoom | | | 2 4 | 3 0 | 3 0 | | 0 | 2 0 | 2 0 | 2 0 | 2 0 | 1 8&2 0 | 2 0 | 2 0 | 2 0 |
| | Midnapore | | | 2 4 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&1 8 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 |
| | Hooghly with Howrah | | | 2 4 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 |
| | Total | | | 2 4 | 3 0 | 3 0 | 3 0&3 12 | 1 0 2 0<br>3 0&3 1 | 1 0 2 0<br>&3 0 | 1 0 2 0<br>&3 0 | 1 0 1 8<br>2 0&3 0 | 1 0 1 8<br>2 0&3 0 | 1 0 1 8<br>2 0&3 0 | 1 0 1 8<br>2 0&3 0 | 1 0 1 8<br>2 0&3 0 | 1 0 1 8<br>2 0&3 0 |
| | *Central Districts* | | | | | | | | | | | | | | | |
| PRESIDENCY | 24-Pergunnahs | | | 2 4 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 |
| | Calcutta | | | 2 4 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 |
| | Nuddea | | | 2 4 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 |
| | Jessore | | | 2 4 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 |
| | Khulna | | .. | 2 4 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 |
| | Moorshedabad | | | 2 4 | 2 6 | 2 6 | 3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 | 1 8&3 0 | 1 8&3 0 |
| | Total | | | 2 4 | 2 6&3 0 | 2 6&3 0 | 3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 | 1 0&3 0 | 1 8&3 0 | 1 8&3 0 |
| RAJSHAHYE | Dinagepore | | .. | | | 1 5 | 1 5 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8&2 0 | 2 0 | 2 0 | 2 0 | 2 0 |
| | Rajshahye | | | | | 1 5 | 1 5 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8&2 0 | 2 0 | 1 0 | 2 0 | 2 0 |
| | Rungpore | | | | | 1 0 | 1 5 | 1 5 | 1 5 | 1 5 | 1 8 | 1 8&2 0 | 2 0 | 1 0 | 2 0 | 2 0 |
| | Bogra | | | | | 1 5 | 1 5 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8&2 0 | 2 0 | 2 0 | 2 0 | 2 0 |
| | Pubna | .. | | | | 1 5 | 1 5 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8&2 0 | 2 0 | 2 0 | 2 0 | 2 0 |
| | Darjeeling | | | | | | | | | | | | | | | |
| | Julpigoree | | | | | | | | | | 1 8 | .. 1 8 | 1 8 | 1 8 | 1 8 | .. 1 8 |
| | Total | | | | | 1 0&1 5 | 1 5 | 1 5&1 8 | 1 5&1 8 | 1 5&1 8 | 1 8 | 1 8&2 0 | 1 8&2 0 | 1 0 1 8<br>&2 0 | 1 8&2 0 | 1 8&2 0 |
| | *Eastern Districts.* | | | | | | | | | | | | | | | |
| DACCA. | Dacca | | | | 2 4 | 2 4 | 2 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 1 0&3 0 | 3 0 | 3 0 |
| | Furreedpore | | .. | ... | 2 4 | 2 4 | 2 4 | 2 8 | 2 8 | 2 8 | 2 8&3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 1 8&3 0 |
| | Backergunge | | .. | .. | 2 4 | 2 4 | 2 4 | 2 8 | 2 8 | 2 8 | 2 8 | 1 8&2 0 | 2 8 | 2 8 | 2 8 | 2 8 |
| | Mymensingh | | .. | | 2 4 | 2 4 | 2 4 | 2 8 | 2 8 | 2 8 | 2 8 | 2 8 | 2 8 | 2 8 | 2 8 | 2 8 |
| | Total | | .. | ... | 2 4 | 2 4 | 2 0&2 4 | 2 8&3 0 | 2 8&3 0 | 2 8&3 0 | 2 8&3 0 | 1 8 2 0<br>2 8&3 0 | 2 8&3 0 | 1 0 2 8<br>&3 0 | 2 8&3 0 | 1 8 2 8<br>&3 0 |

| Division | District | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Chittagong | Chittagong | .. | | .. | 2 4 | 3 0 | 3 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 1 0 | 2 0 | 2 0 |
| | Noakholly | | | | 2 4 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 0 | 1 8 | 1 8 |
| | Tipperah | | .. | | 2 4 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 0 | 1 8 | 1 8 |
| | Total | | | | 2 4 | 1 8&3 0 | 1 8&3 0 | 1 8&2 0 | 1 8&2 0 | 1 8&2 0 | 1 8&2 0 | 1 8&2 0 | 1 8&2 0 | 1 0 | 1 8&2 0 | 1 8&2 0 |
| | BEHAR | | | | | | | | | | | | | | | |
| Patna | Patna | | | | | | | 1 0&1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 2 0 | 2 0 | 2 0 |
| | Gya | | | | | | | | | | 1 8 | 1 8 | 1 8 | 2 0 | 2 0 | 2 0 |
| | Shahabad | | | | | 1 2 | 1 2 | 1 2 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 2 0 | 2 0 | 2 0 |
| | Mozufferpore | | | | | 1 0 | 1 0 | 1 0&1 8 | 1 0&1 8 | 1 0&1 8 | 1 8 | 1 8 | 1 8 | 2 0 | 2 0 | 2 0 |
| | Durbhunga | | | | | 1 0 | 1 0 | 1 0&1 8 | 1 0&1 8 | 1 0&1 8 | 1 8 | 1 8 | 1 8 | 2 0 | 2 0 | 2 0 |
| | Sarun | | | | | | 1 0 | 1 0 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 2 0 | 2 0 | 2 0 |
| | Chumparun | | | | | | | 1 2 | 1 2 | 1 4 | 1 4 | 1 4 | 1 4 | 2 0 | 2 0 | 2 0 |
| | Total | | | | | 1 0&1 | 1 0&1 2 | 1 0 1 2<br>&1 8 | 1 0 1 2<br>&1 8 | 1 0 1 4<br>&1 8 | 1 0 1 4<br>&1 8 | 1 0 1 4<br>&1 8 | 1 0 1 4<br>&1 8 | 2 0 | 2 0 | 2 0 |
| Bhagulpore | Monghyr | | | | | | | | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 |
| | Bhagulpore | | | | | | 1 0 | 2 0 | 1 8 | 1 8 | 1 8 | 1 8&2 0 | 2 0 | 2 0 | 2 0 | 2 0 |
| | Purneah | | | | | | | 1 8 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 |
| | Maldah | | | | | 1 0 | 1 0 | 2 0 | 1 8 | 1 8 | 1 8 | 1 8&2 0 | 2 0 | 2 0 | 2 0 | 2 0 |
| | Sonthal Pergunnahs. | | | | | 1 0 | 1 0 | 1 8 | | | | | | 1 0&1 8 | 1 0&1 8 | 1 0&1 8 |
| | Total | | | | | 1 0 | 1 0 | 1 8&2 0 | 1 8&2 0 | 1 8&2 0 | 1 8&2 0 | 1 8&2 0 | 1 0 1 8<br>&2 0 | 1 0 1 8<br>&2 0 | 1 0 1 8<br>&2 0 | 1 0 1 8<br>&2 0 |
| | ORISSA. | | | | | | | | | | | | | | | |
| Orissa | Cuttack | .. | | | | 1 0&1 4 | 1 0&1 4 | 1 0&1 4 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 |
| | Pooree | | | | | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 |
| | Balasore | | | | | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 |
| | Total | | | | | 1 0&1 4 | 1 0&1 4 | 1 0&1 4 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 |
| | CHOTA NAGPORE. | | | | | | | | | | | | | | | |
| | *South-West Frontier Agency* | | | | | | | | | | | | | | | |
| Chota Nagpore | Hazaribagh | | | | | | 1 0 | 1 0 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 |
| | Lohardugga | | | | | | 1 0 | 1 0 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 |
| | Singbhoom | | | | | | | | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 | 1 8 | 1 8 |
| | Manbhoom | | | | | | 1 0 | 1 0 | 1 8 | 1 8 | 1 8 | 1 8 | 1 0&1 8 | 1 0&1 | 1 8 | 1 8 |
| | Total | | | | | | 1 0 | 1 0 | 1 8 | 1 8 | 1 8 | 1 8 | 1 0&1 8 | 1 0&1 8 | 1 8 | 1 8 |
| | GRAND TOTAL | | | 2 4 | 2 4 9 6<br>&3 0 | 1 0 1 2<br>1 4 1 5<br>1 8 2 4<br>&3 0 | 1 0 1 2<br>1 4 1 5<br>1 8 2 0<br>2 4 3 0<br>&3 1 | 1 0 1 2<br>1 4 1 5<br>1 8 2 0<br>8 3 0<br>&3 12 | 1 0 1 4<br>1 5 1 8<br>2 0 2 8<br>&3 0 | 1 0 1 4<br>1 5 1 8<br>2 0 2 3<br>&3 0 | 1 0 1 4<br>1 8 2 0<br>2 8&3 0 | 1 0 1 4<br>1 8 2 0<br>2 8&3 0 | 1 0 1 4<br>1 8 2 0<br>2 8&3 0 | 1 0 1 8<br>2 0 2 8<br>&3 0 | 1 0 1 8<br>2 0 2 8<br>&3 0 | 1 0 1 8<br>2 0 2 8<br>&3 0 |

| Division | District | 1874-75 | 1875-76 | 1876-77 | 1877-78 | 1878-79 | 1879-80 | 1880-81 | 1881-82 | 1882-83 | 1883-84. | 1884-85. | 1885-86 | 1886-87 | 1887-88 | 1888-89 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon. London proof | Rate of duty per Imperial gallon, London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon London proof | Rate of duty per Imperial gallon, London proof |
| | BENGAL | R a R a | R a. R a | R a R a | R a R a | R a R a. | R a R a | R a R a | R a. R a | R a R a | R a R a. | R a. R a. | R a. R a | R a R a | R a R a | R a R a |
| | *Western Districts* | | | | | | | | | | | | | | | |
| BURDWAN | Burdwan | 1 8 & 3 0 | 1 8 & 3 0 | 2 0 & 4 0 | 2 0 & 4 0 | 2 0 & 4 0 | 2 0 & 4 0 | 4 0 | | | | | 2 0 & 4 0 | 2 0 & 4 0 | 4 0 | 4 0 |
| | Bankoora | 1 8 | 1 8 | 1 8 & 2 0 | 2 0 | | | | .. | | | | | | | |
| | Beerbhoom | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | | | | | | | | | | ... |
| | Midnapore | 1 0 & 3 0 | 1 0 & 3 0 | 1 0 & 4 0 | 1 4 & 4 0 | 1 4 & 4 0 | 4 0 | 4 0 | | | | | | | | |
| | Hooghly with Howrah | 3 0 | 3 0 | 3 0 & 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 |
| | Total | 1 0 1 8<br>2 0 & 3 0 | 1 0 1 8<br>2 0 & 3 0 | 1 0 1 8<br>2 0 3 0<br>& 4 0 | 1 4 2 0<br>& 4 0 | 1 4 2 0<br>& 4 0 | 2 0 & 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 |
| | *Central Districts* | | | | | | | | | | | | | | | |
| PRESIDENCY | 24-Pergunnahs | 3 0 | 3 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 3 4 & 4 0 | 2 4 & 4 0 | 0 12 & 3 12 | 1 0 & 3 12 | 1 0 & 3 12 | 5 0 | 5 0 |
| | Calcutta | 3 0 | 3 0 | 3 0 & 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 5 0 | 5 0 |
| | Nuddea | 3 0 | 3 0 | 3 0 & 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | | | | | | | .. |
| | Jessore | 3 0 | 3 0 | 3 0 & 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | | | | | | - | ... | ... |
| | Khulna | 3 0 | 3 0 | 3 0 & 4 0 | 4 0 | 4 0 | 4 0 | 4 0 | | | | | | | ... | |
| | Moorshedabad | 1 8 & 3 0 | 1 8 & 3 0 | 1 8 & 3 0 | 1 12 & 3 8 | 3 8 | 3 8 | 3 8 | | | | | 3 8 | 3 8 | 4 6 | 4 6 |
| | Total | 1 8 & 3 0 | 1 8 & 3 0 | 1 8 3 0<br>& 4 0 | 1 12 3 8<br>& 4 0 | 3 8 & 4 0 | 3 8 & 4 0 | 3 8 & 4 0 | 4 0 | 3 4 & 4 0 | 2 4 & 4 0 | 0 12 3 12<br>& 4 0 | 1 0 3 8<br>3 12 & 4 0 | 1 0 3 8<br>3 12 & 4 0 | 4 6 & 5 0 | 4 6 & 5 0 |
| RAJSHAHYE | Dinagepore | 2 0 | 2 0 | 2 8 | 2 8 | 2 8 | 2 8 | | | .. | | | .. | | | .. |
| | Rajshahye | 2 0 | 2 0 | 2 8 | 2 8 | 2 8 | 2 8 | | | | | | | | | .. |
| | Rungpore | 2 0 | 2 0 | 2 8 | 2 8 | 2 8 | 2 8 | | | | | | | | | ... |
| | Bogra | 2 0 | 2 0 | 2 0 & 2 8 | 2 8 | 2 8 | 2 8 | | | | | | | | | ... |
| | Pubna | 2 0 | 2 0 | 2 8 | 2 8 | 2 8 | 2 8 | | | | | | | | | ... |
| | Darjeeling | | | | | | | | | | | | | | | |
| | Julpigoree | 1 8 | 1 8 | 2 0 | 2 0 | 2 0 | 2 0 | | | | | | | | .. | .. |
| | Total | 1 8 & 2 0 | 1 8 & 2 0 | 2 0 & 2 8 | 2 0 & 2 8 | 2 0 & 2 8 | 2 & 2 8 | | | | | | | | | |
| | *Eastern Districts* | | | | | | | | | | | | | | | |
| DACCA | Dacca | 3 6 | 3 0 | 3 0 & 3 8 | 3 8 | 3 8 | 3 8 | | | | | | 3 8 | 3 8 | 4 6 | 4 6 |
| | Furreedpore | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | 3 0 | | | | | | | | | .. |
| | Backergunge | 2 8 | 2 8 | 2 8 & 3 0 | 3 0 | 3 0 | 3 0 | | | | | | | ... | | .. |
| | Mymensingh | 2 8 | 2 8 | 1 8 & 2 0 | 3 0 | 3 0 | 3 0 | | | | | | | .. | | .. |
| | Total | 2 8 & 3 6 | 2 8 & 3 0 | 1 8 2 0<br>2 8 3 0<br>& 3 8 | 3 0 & 3 8 | 3 0 & 3 8 | 3 0 & 3 8 | | | | | | 3 8 | 3 8 | 4 6 | 6 |

| Division | District | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Chittagong | Chittagong | 2 0 | 2 0 | 2 8 | 2 8 | 2 8 | 2 8 | | | | | | | .. | | ... |
| | Noakholly | 1 8 | 1 8 | 2 0 | 2 0 | 2 0 | 2 0 | | | | | .. | | | | ... |
| | Tipperah | 1 8 | 1 8 | 1 8& 2 0 | 2 0 | 2 0 | 2 0 | .. | | | | .. | | | | .. |
| | Total | 1 8& 2 0 | 1 8& 2 0 | 1 8 2 0<br>&2 8 | 2 0& 2 8 | 2 0& 2 8 | 2 0& 2 8 | | | | | | | | | .. |
| Behar | | | | | | | | | | | | | | | | |
| Patna | Patna | 2 0 | 2 0 | 2 8 | 3 0 | 3 0 | 3 0 | | | | | | | 2 0 | 2 0 | 2 0 |
| | Gya | 2 0 | 2 0 | 2 0 | 3 0 | 3 0 | | | | | | | 3 0 | 2 0 | 2 8 | 2 8 |
| | Shahabad | 2 0 | 2 0 | 2 0 | 3 0 | 3 0 | 3 0 | | | | | | | 2 0 | 2 0 | 2 0 |
| | Muzufferpore | 2 0 | 2 0 | 2 0 | 3 0 | 3 0 | 3 0 | | | | | | | | 2 8 | 2 8 |
| | Durbhunga | 2 0 | 2 0 | 2 0 | 3 0 | 3 0 | | | | | | | 3 0 | 2 6 | 2 8 | 2 8 |
| | Sarun | 2 0 | 2 0 | 2 8 | 3 0 | 3 0 | | | | | | | 3 0 | 2 0 | 2 8 | 2 8 |
| | Chumparun | 2 0 | 2 0 | 2 0 | 3 0 | 3 0 | 3 0 | 3 0 | | | | | 3 0 | 2 0 | 2 8 | 2 8 |
| | Total | 2 0 | 2 0 | 2 0& 2 8 | 3 0 | 3 0 | 3 0 | 3 0 | | .. | | | 3 0 | 2 0& 2 6 | 2 0& 2 8 | 2 0& 2 8 |
| Bhagulpore | Monghyr | 2 0 | 2 0 | 2 0 | 3 0 | 3 0 | | | | | | | 3 0 | 3 0 | 3 0 | 3 0 |
| | Bhagulpore | 2 0 | 2 0 | 2 0 | 3 0 | 3 0 | | | | | | | 3 0 | 3 0 | 3 0 | 3 0 |
| | Purneah | 2 0 | 2 0 | 2 0 | 2 8 | 2 8 | 2 8 | | | | | | | | | |
| | Maldah | 2 0 | 2 0 | 2 8 | 2 8 | 2 8 | | | | | | | | | | |
| | Sonthal Pergunnahs | 1 0& 1 8 | 1 8& 2 0 | 1 8& 2 0 | 1 8& 2 0 | 1 8& 2 0 | 1 8& [illegible] 0 | 1 8& 2 0 | 1 8& 2 0 | 1 8& 2 0 | 1 8& 2 0 | 1 8& 2 0 | 1 8& 2 0 | 1 8& 2 0 | 1 8& 2 0 | 1 8& 2 0 |
| | Total | 1 0 1 8<br>&2 0 | 1 8& 2 0 | 1 8 2 0<br>&2 8 | 1 8 2 0<br>2 8& 3 0 | 1 8 2 0<br>2 8& 3 0 | 1 8 [illegible] 0<br>&[illegible] 8 | 1 8& 2 0 | 1 8& 2 0 | 1 8& 2 0 | 1 8& 2 0 | 1 8& [illegible] 0 | 1 8 2 0<br>&3 0 | 1 8 2 0<br>&3 0 | 1 8 2 0<br>&3 0 | 1 8 2 0<br>&3 0 |
| Orissa | | | | | | | | | | | | | | | | |
| Orissa | Cuttack | 1 0 | 1 0 | 1 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 |
| | Pooree | 1 0 | 1 0 | 1 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 |
| | Balasore | 1 0 | 1 0 | 1 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 |
| | Total | 1 0 | 1 0 | 1 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 |
| Chota Nagpore | | | | | | | | | | | | | | | | |
| South West Frontier Agency | | | | | | | | | | | | | | | | |
| Chota Nagpore | Hazaribagh | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 14 | 1 14 |
| | Lohardugga | 1 8 | 1 8 | 1 8 | 1 2 | 1 8 | 1 8 | 1 8 | 1 8 | | | | | | | ... |
| | Singhbhoom | 1 8 | 1 8 | 1 8 | 1 2 | 1 8 | 1 8 | | | | | | | | | ... |
| | Manbhoom | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | | | | | | | | | .. | |
| | Total | 1 8 | 1 8 | 1 8 | 1 2& 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 8 | 1 14 | 1 14 |
| | Grand Total | 1 0 1 8<br>2 0 2 8<br>&3 0 | 1 0 1 8<br>2 0 2 8<br>&3 0 | 1 0 1<br>2 0 2 8<br>3 0 3 8<br>&4 0 | 1 2 1 4<br>1 8 1 12<br>2 0 2 8<br>3 0 3 8<br>&4 0 | 1 4 1 8<br>2 0 2 9<br>3 0 3 8<br>&4 0 | 1 8 2 0<br>2 8 3 0<br>3 8& 4 0 | 1 8 2 0<br>3 8& 4 0 | 1 8 2 0<br>&4 0 | 1 8 2 0<br>3 4& 4 0 | 1 8 2 0<br>2 4& 4 0 | 0 12 1 8<br>2 0 3 12<br>&4 0 | 1 0 1 8<br>2 0 3 0<br>3 8 3 12<br>&4 0 | 1 0 1 8<br>2 0 2 8<br>3 0 3 8<br>3 12& 4 0 | 1 8 1 14<br>2 0 2 8<br>3 0 4 0<br>4 6& 5 0 | 1 8 1 14<br>2 0 2 8<br>3 0 4 0<br>4 6& 5 |

NOTE BY THE COMMISSIONER OF EXCISE

*evidence of Messrs Hudson and Metcalfe quoted by Mr S Smith on pages 2 and 3 of the Report of the Debate*

Mr Hudson has observed that drunkenness has increased, and attributes it to two causes ıe, that a few years past it cost a man 4 annas to get drunk on spirits, and that now he get dead drunk for 1 anna, the second, that whereas it used to be most difficult to get ts anywhere except at the distilleries, they can now be procured within reach of nearly y hamlet

It is perfectly true that the introduction of outstills has cheapened liquor This, however, t due to anything inherent in the outstill system, but only to the fact that the duty, as repre- ed in license fees, was not sufficiently high I understand that in some districts, if not all, Board of Revenue directed that fees should be fixed on the basis of duty at half the rate for distillery liquor To this reduction of duty I attribute the whole of the evils of the ill system

With reference to the second cause assigned by Mr Hudson, I find that he must have absolutely misinformed as in the six districts of the Patna Division in which Mr Hudson resident there were in 1871 72, before the introduction of outstills, 2,246 liquor shops for retail sale of distillery liquor, and in the following years the figures were as follow —

| | Distillery shops. | Outstills. |
|---|---|---|
| 1872 73 | 1 400 | 40 |
| 1873 74 | 1 467 | 47 |
| 1874-75 | 1 396 | 39 |
| 1875 76 | 1 278 | 38 |
| 1876 77 | 1 287 | 46 |
| 1877 78 | 1,295 | 59 |
| 1878 79 | 450 | 1 332 |
| 1879-80 | 72 | 1 582 |
| 1880-81 | | 1 773 |
| 1881 82 | | 1 417 |
| 1882 83 | | 1 079 |
| 1883 84 | | 1 079 |
| 1884 85 | | 977 |
| 1885 86 | 50 | 911 |
| 1886 7 | 122 | 912 |
| 1887 88 | 134 | 921 |
| 1888 89 | 139 | 941 |

These figures show clearly that the number of places at which liquor could be obtained been far less since the introduction of outstills than it was before As to a man getting drunk for 1 anna, I find that the bottle of liquor sold at that rate is of the strength of below London proof or contains only $\frac{1}{10}$ of proof spirit In some districts it is as high as below proof, or $\frac{1}{4}$ proof spirit I do not think a man can get very drunk on that

Mr Metcalfe's evidence only shows the cheapness of liquor, which I have already aimed

At the top of page 3 of the report is a story of a man going to a liquor shop four miles ı the tea garden on which he was employed getting drunk and coming back with six bot- of liquor This is a curious commentary on the complaints of injury done to tea gardens placing outstills close to them Had there been an outstill close by the man could have a moderate drink and need not have brought away six bottles for his friends or himself

With reference to the allegation that there has been an increase in drinking in Bengal, the must be admitted I attribute it entirely to the fact that the duty on outstill liquor, paid cense fees, was not half what it ought to have been

Allegation that municipalities would extirpate the system, root and branch (page 3 of rt) In the civil station of Noakholly (Soodharam), owing to attempts on the part of lors to obtain licenses at too low fees, I allowed no outstill this year The consequence has ı that liquor is smuggled in from outstills ten or twelve miles away, and illicitly sold, in e quantities The municipality are apathetic in the matter

It is not true that the labouring cooly in Behar never drinks except to get drunk Many hem use spirits habitually in moderation

For paragraph (c) the Board should give a table showing the number of outstills and the nber of distillery liquor shops year by year in Bengal, beginning with 1885 86 This will v that Government has been carrying out the recommendations of the Excise Commission, this still more in the current year 1889 90

Paragraph (*d*) is completely answered by the correspondence with the Commissioner of Dacca When the zemindar of Lakutia objected to the opening of the customary liquor shop at his *méla* the Collector naturally asked his reasons, and when the reasons were submitted the shop was not opened

E V WESTMACOTT,
*Commissioner of Excise*

*The 21st September 1889*

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No 876 M R.—E dated 30th August 1889

From—C F WORSLEY Esq Offg Commissioner of the Dacca Division
To—The Secretary to the Board of Revenue, Lower Provinces

With reference to your No 160 B, dated 31st July 1889, I have the honour to submit herewith, in original, a letter, with enclosure, received from the Collector of Backergunge, reporting on the statements contained in pages 9 and 10 of the report of the debate in the House of Commons on the excise administration of the Government of India, regarding the establishment of a liquor shop at an annual fair in Backergunge in spite of the remonstrances of the owner of the land on which it was located

2 The Collector's explanation seems thoroughly satisfactory

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No. 464 F dated 22nd August 1889

From—H SAVAGE Esq Offg Collector of Backergunge
To—The Commissioner of the Dacca Division

With reference to your memorandum No 773 M R —E, dated 10th instant asking for information and report as to the circumstances under which some correspondence passed between the proprietor of Lakutia and the Collector and Excise Deputy Collector of this district, I have the honour to submit the following report

2 For the past forty years a mêla (fair) has been held at Lakutia yearly at the time of the "*Ras Jatra*" in November, and our registers show that since 1866 a shop for the sale of country spirit has been opened each year at the time the fair is held

3 From the statements of persons acquainted with the facts it appears the proprietors of the mêla for the first few years allowed the use of part of a house to the excise shop keepers free of rent and subsequently used to let out a site to the shop keeper for his shop Never till this last November did they raise any objection to the excise shop being opened, nor was there ever any complaint of drunkenness at the mêla made at any time either by the proprietors or any other person

4 In November last, in accordance with the usual custom, the excise shop at the mêla was put up to auction and licensed out to one Purna Chandra Das for R75 (which is R35 above the average fees for the preceding three years) When the lessee went to open the shop, he found that the proprietor's local agents refused to allow him the use of any place in the mêla and it was from his report that then for the first time the excise authorities received any information that the views of the proprietors with regard to the excise shops had changed

5 The reason of their change of views not being known, the Excise Deputy Collector sent a polite "perwanah" in the vernacular to the proprietors asking them to state what their reasons were This was on 19th November On 20th one of the proprietors, Babu Behari Lal Ray, wrote to the Collector that "with a view to check drunkenness among low classes of people, I am not inclined to allow liquor shops to be opened at the mêla common people, and especially rustic men, get used to cheap liquor, and naturally become troublesome and apt to do mischief"

6 Mr Clay, the Collector, sent a reply stating he would be glad if Babu Behari Lal Ray would explain why the objection was then raised for the first time as no such objection was made in former years To this Babu Behari Lal Ray replied at some length, and on receipt of this reply Mr Clay directed that no further steps should be taken towards opening the excise shop

7 As Babu Behari Lal Ray's letter is interesting, I enclose a copy of it If it be permissible to read "between the lines," it may be suggested that the Babu's opinions as to the evil effects of the excise shop were formed very suddenly and were influenced to a very great extent by the representations of the 'People's Association," which again was it is well known, influenced by the eloquence of Mr Caine, in Calcutta In fact, had Mr Caine not lectured on temperance in Calcutta, no one would ever have imagined there was drunkenness at Lakutia mêla

8 The truth is, the facts as given by Mr Caine in his speech in Parliament are in substance correct, but were put in a way which was very misleading and I will venture to suggest one or two minor corrections which may tend to disprove Mr Caine's elegant conclusion in which he compares the Deputy Collector to a thousand of bricks coming down to disturb a religious festival

9 The mêla is not a religious fair It is a fair held at the time of a religious festival, but is no more a part of the festival than a Christmas fat cattle show is part of an English church service

10 The order in which the various letters or "perwanahs" passed between the Collector, Deputy Collector, and Babu Behari Lal Ray is incorrectly given by Mr Caine The "perwanah" (order) to the excise shop keeper and the one to Babu Behari Lal Ray, issued by the Deputy Collector, were precedent, not subsequent to Babu Behari Lal Ray's explanation They were issued on the report of the excise shop-keeper who found, after he had taken the lease, he was not allowed, as the shop keeper had been allowed in former years, to hold the shop in the mêla He of course did not know the reason for the objection, nor did the Deputy Collector know it No complaint of drunkenness at the mêla and no representation on the subject had been made by any one, and it surely was not an act of oppression—certainly was not an act bearing any resemblance to the thundering down of a "thousand of bricks"—for the Deputy Collector in the most polite language to ask the zemindar why the objection was raised

11 I say the most polite language for such it really was The letter was in Bengali, and the translation given by Mr Caine expresses the substance of it in a very brusque manner So I venture here to give a full and exact translation of the original —"To the Honourable Rakhal Chandra Ray the Honourable Behari Lal Ray and the Honourable Pyari Lal Ray Choudhuri—As a man by name Purno Chandra Das has taken the settlement at fees R75 of the ganja, opium, and spirit shops in your Honours' Lakutia fair, and as your Honours have not given him a site for the shop, an order (or permission) was given him for opening the shop, and a copy of the order (or permission) was sent to your Honours so that your Honours might represent before the Collector any objection you have to granting a site, but up to the present your Honours have not represented any objection Therefore it is now *written* (not ordered) to your Honours that you may within two days represent to the Collector the reason why the shop should not be opened"

12 The limitation of two days may perhaps suggest something of the nature of a peremptory order but it was not intended to read nor do I think it was read, as such The mêla was commencing and if the excise shop were not opened within two days, the licensee would not have cared to open it at all, so if there were any mistake about the opposition and the proprietors really had no objection, it was desirable this should be discovered within the two days

13 No pressure whatever was put upon the proprietors to furnish a site, and it was a matter of perfect indifference to the Collector or Deputy Collector whether a site was furnished or not but as the Deputy Collector had let out the shops, as in former years, without the least idea there would be any question about the site and as the fees which had been paid in advance would have to be refunded, he wanted to know the real facts, so that he could explain the reason for the refund

14 It was in consequence of this so called order that Babu Behari Lal Ray sent his explanation to the Collector, and the Collector then at once withdrew the license He thus closed a liquor shop which had been opened yearly for more than 20 years, and had Mr Caine placed in his speech the perwanahs and letters in their proper order, he would have shown, not that the Collector Mr Clay, "dropped on the zemindar," but that Mr Clay on the very first intimation that the opening of the excise shop at Lakutia was, in the opinion of Babu Behari Lal Ray undesirable, at once withdrew the license, and that therefore from Mr Caine's point of view Mr Clay should have been, not "cursed" but altogether "blessed"

15 The report is herewith returned

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Dated 21st November 1888

From—Babu Behari Lal Ray Zemindar Lakutia

To—The Deputy Collector in charge of the Excise Department

With reference to the Collector's memorandum No 538 E, dated 20th instant, received last night requiring me to submit my explanation regarding my objections to the opening of liquor shops at the fair in my village through you, I have the honour to state as follows —

1 It is true that liquor shops used to be opened at the fair in past years, but the evils have grown up so enormously that the time has arrived to check their further growth,

terminating into a tremendous social disaster, and I believe it is the duty of every educated gentleman to do the same, however his circumstances may be very limited and narrow It is no reason to hold that because an evil existed for many years past should be tolerated as a custom if it could be judiciously and rightly evaded

2 From experience derived in opening liquor shops at fairs, I am convinced that the evils originated from the indulgence should no longer be continued

3 Fairs are mostly visited by large gatherings of field labourers, husbandmen, rustic people, and various classes of tradesmen who are tempted to the vice by easy access and cheaper price, and men who had not been previously used to drinks repair to the fair liquor shops and get themselves so badly drunk that they lose their own control and are apt to do mischief and to commit acts of violence and obsceneness There were sad instances to mention The taste which these people first get of a drink at fairs makes them addicted to the vice, which they cannot shake off afterwards, and subjects them to all kinds of misery in life

4 You are, I trust, aware of that there is almost an universal outcry against this evil which has gradually, but steadily, convulsed the village communities, and in deference to public opinion, I thought I would be doing an injury to a right cause if I, by allowing liquor shops being opened at my village fair, which is perhaps the largest of the kind in the district, countenance the sale of liquor Recently my attention to it has been refreshed by a letter addressed to me by Babu Aswinee Kumar Dutt, M A, Secretary to the Burrisal People's Association, anent a resolution which I am told it passed on the subject of requesting the proprietors of the fairs to disallow liquor shops being opened at their respective villages

5 Being myself an advocate of teetotalism, I think I should refrain from doing an act which may be criticised by people and may lead to bad example

6 Men who are habituated to drinks would not have any difficulty to procure their liquors from the town, which is only five miles from my village and from other adjoining grog shops

With this humble expression of my opinion, I beg to submit my explanation, called for, with due respects to the Collector of the district

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No 9255 dated 6th December 1889

From—J NUGENT Esq C S Chief Secretary to the Government of Bombay

To—The Secretary to the Government of India DEPT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 3509, dated July 9th 1889 forwarding copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India and asking for remarks on the statements made and figures quoted in so far as they related to the Bombay Presidency and notably on certain points specified in the Debate, and am now to forward for the information of the Government of India a copy of a memorandum by the Acting Commissioner of Customs, Salt, Opium and Abkari with its appendices which furnishes the information required and in which the Governor in Council would express in the main his concurrence

2 Mr Mackenzie's memorandum and the statistical information supplied with it expose the fallacious nature of the statements, calculations, and assumptions on which Messrs Caine and S Smith have based their attack on the Bombay abkari system and administration and the Governor in Council has but few additional observations to make

3 As regards the consumption of spirituous liquor, it is somewhat remarkable that the attempts of Government to check consumption, by raising the price of licit liquor and cutting off as far as possible the sources of illicit supply, have not to the extent which might have been expected reduced the normal tendency to increase with increase of population, rise in wages and general prosperity which has been in operation for a long period The causes of more recent origin which have operated to counterbalance the effects of increased taxation are believed to be that the habit of drinking liquor is gradually spreading among the mercantile, professional trading and artisan classes whose caste or religious prejudices against the use of spirits are growing weaker year by year Many members of those classes of native society who formerly consumed opium as a stimulant have now given up the use of that drug and have in lieu of it resorted to spirits At the same time the number of moderate consumers of liquor of all classes and habits has largely increased, notably in towns in which the growth of manufacturing and other industries provides a large and increasing population drawn from the lower castes with employment at high wages On the other hand the measures adopted by this Government have exercised a most salutary effect in preventing the general drunkenness that formerly prevailed amongst the lower classes in certain districts The

ange for the better that has come over the notoriously drunken population of the Thana and olaba Collectorates since 1878 is remarkable Surat is now the only district where the con- mption of liquor is very high, and that this is so is attributable to the fact that Govern- ent have as yet been unable to raise sufficiently the selling price of liquor, owing to the erlacement of British and Baroda territory throughout the Collectorate and to the persistent usal of the Baroda Durbar to accede to the repeated applications preferred to it to increase e selling prices at its shops and to co operate with this Government in effecting other requi e reforms A reference has already been made to the Government of India soliciting their horitative interference in this matter with the Government of His Highness the Gaikwar

4 The figured statement furnished below is of interest in connection with the allegations de by Messrs Caine and Smith that the augmented consumption of country spirit is mainly to the farming system in operation in this Presidency, and to the encouragement it offers farmers to push the sale of liquor It may be mentioned that the sale of country spirit only farmed and that the sale of imported spirit is confined throughout this Presidency to ensed dealers, who conduct their trade on the same system and under very much the same trictions as publicans in England The figures in the second column of the statement show e sales of country spirit in the twelve districts dealt with in paragraphs 9—14 of Mr Mac- nzie s memorandum in each of the years for which statistics have been cited by Mr Caine, ilst those in the third column display the quantities of foreign spirit imported into the port Bombay during the same period —

| Year. | Country spirit (gallons) | Imported spirit (gallons) |
|---|---|---|
| 1 82 | 1 557 503 | 281 843 |
| 2 83 | 1 684 174 | 289 241 |
| 3 84 | 1 844 336 | 306 916 |
| 4-85 | 1 693 019 | 309 193 |
| 5 86 | 1 858 779 | 348 156 |
| 6 87 | 1 851 470 | 350 475 |

5 Contrasting the consumption in 1881 82, the first year of the series, with that in 36 87, the last year of the series the increase is about 19 per cent in the case of each class spirit But if the assertions above referred to of Messrs Caine and Smith were well found it would have been only reasonable to expect that the consumption of country spirit had n under the farming system in a much greater ratio than had that of imported spirit sold er the separate license system It is also to be borne in mind that the figures given in the ement show *licit* and not *actual* consumption and that a considerable portion of the increase he *licit* consumption of country spirit is the result of the displacement of *illicit* spirit and powerful check imposed on manufacture or sale of illicit spirit by the steps taken to pre t its distillation in British territory and its importation from Native States

6 The average rate of consumption of liquor per head of population per annum is still low throughout he Presidency It is less than half a pint per head in the Kaira nedabad, Ahmednagar Sholapur, Satara, and Bijapur Collectorates it ranges between half nt and a pint per head in the Nasik, Belgaum, Dharwar, and Ratnagiri Collectorates, and in excess of one pint per head in the City of Bombay and in the Khandesh, Poona, Thana, aba, Kanara, Surat, Broach, and Panch Mehals districts

7 I am desired to forward with this letter a copy of a note prepared by Rao Bahadur ibhai Gordhandas formerly Personal Assistant to the Abkari Commissioner, which con s all the information available regarding the systems of Abkari administration, the num of liquor shops, and the rates of consumption in the principal Native States in this idency which have not leased their Abkari to the British Government, and contrasts the litions in each State with those obtaining in adjacent British territory In almost every ance, it will be perceived, liquor shops are more numerous and the consumption of spirit reater in the Native State than in the neighbouring British district

Dated 9th August 1889

Memo —By T D Mackenzie Esq Acting Commissioner Abkari, Bombay

1 The first point to which special attention is called is the allegations by Mr S Smith age 3 of the report of the Debate regarding the effect of the guaranteed minimum duty em These are 'The system is to farm it out to the men who will pay the largest ual sum for the privilege of supplying the liquor, and the traffic sub divides itself into two ir heads, the o which is called the central distillery syst m The distillery belongs to

Government The contractor goes to the central distillery and takes, say 100,000 gallons engaging not to charge the public more than a certain price but he may sell it as cheap as he likes If he finds that he can only sell 80,000 gallons, he will offer the remaining 20,000 gallons dirt cheap—almost for nothing—rather than have it left on his hands '

2 The above description is correct, so far as it goes, but it does not go far enough, and the inference drawn is not absolutely fair In the first place, the liquor farmer is no fool and is no more anxious to throw away his money uselessly than other men of shrewdness and business capacity He has made it his business since any system of farming whatsoever has been in force to study the market to ascertain what probable sales will be he knows to a very close approximation what in ordinary circumstances of fair crops years suitable for native marriages, or in which there may be specially large *jatras* or religious fairs and the like sales are likely to be, in order to recoup him for his expenditure Generally the contracts have been for terms of three years The rate of still head duty, the maximum sale prices are all publicly and widely advertised weeks beforehand and are fully and carefully discussed and considered by some of the shrewdest men in India If a man of this class were to guarantee for one year a sale in ordinary circumstances of 100 000 gallons the still head duty being R2 per gallon and the maximum selling price R3 8 per gallon it is in the highest degree improbable that he would be so far out as towards the end of his contract to have 20 000 gallons yet to draw from the distillery before he could complete the quantity of his guarantee The extreme probability is that he would have drawn and sold somewhat over his 100 000 gallons That this is a fair deduction is evident from the periodical increase in the guarantees since the introduction of the central distillery system

3 It is of course impossible that he should accurately forecast three years and it is quite possible that, the first two years of his farm having been good in the third unforeseen circumstances such as the severe frost which occurred in Ahmedabad in December 1886 and did great injury to crops all over the district might prevent ordinary purchasers from being in their usual position to buy liquor and thus leave the farmer with a surplus stock on his hands which towards the end of his farm he would sell cheaply so as to minimise his loss for that year He could not of course count with certainty on again securing the farm for another term though as a matter of fact in the particular case quoted by Mr Caine at page 9, he did, and now holds it

4 The quantities guaranteed for sale by the farmers in the first years of the system when it was on its trial, were so much below the legitimate consumption that they made large profits and as each man knew approximately from the published returns what the guarantees and the actual sales had been, he naturally endeavoured to obtain a contract for himself In course of time, as it was found that competition became keener, and that the farmers were guaranteeing larger sales the Department lowered the rates of profit by raising the still head duty and either retaining the maximum selling price or raising it in a smaller ratio than the still head duty

5 The system was begun ten years ago in certain selected districts, and has gradually been extended nearly throughout the Presidency It is not claimed for it that it is perfect nor can it be expected that any system should be entirely faultless There is no department which has been more closely watched or more sharply criticized, and no opportunity of pointing out faults, real or imaginary, has been omitted It has been watched and criticized by men in, or interested in, the liquor business themselves who have seen their profits which previously to the introduction of the system were very large and all their own diminished and diverted in some measure from their own pockets to the Government revenue It has, especially in these latter days, been criticized by others possibly moved by genuinely philanthropic desires but imperfectly acquainted with facts and circumstances, whose knowledge could only be superficial, who if wishing to study the question on the spot could do so for a few weeks only were liable to be beset and persuaded by people of the first-named class that the department could do no right thing Such detractors are either not aware of or choose to ignore the condition of affairs which existed before Act V of 1878 came into force and they add all the defects and sins of the previous want of system to the alleged faults and deficiencies of the present administration, and blame the latter for the whole

6 As complaints by one or the other class of critics were made they have been investigated, and, if found to have a substantial basis remedies have been adopted, *e g* in certain cases minimum as well as maximum selling prices have been fixed Collectors have been authorized to prevent or restrict manufacture of spirit during the closing months of a contract if it appears that the farmer has on hand stock so large that any addition thereto can

be disposed of only by unduly pushing sales, and more recently, as in the cases of farms the terms of which expired on 31st July last, the minimum vend to be guaranteed has been fixed by the Commissioner after careful consideration of the actual sales of a series of years, while the contracts have been given by him and not sold to the highest bidder, after close enquiry as to the fitness of the farmers to carry out the contracts fairly alike to themselves, the public, and the Government Whatever the faults of the system may be, I am humbly of opinion that having regard to the difficulties which have to be overcome—the discouragement of drinking amongst the population, the keeping taxation on spirits and liquors as high as possible without causing illicit distillation and sale, and the securing a maximum revenue from a minimum consumption,—there is at present and for many years to come, no other system possible with which greater and more serious fault could not easily be found than with the central distillery system as practised in the Bombay Presidency

7 The second point on which I have to report is the assertion on page 8 of the report that illicit distillation has been entirely stopped in Bombay For facility of discussion I quote the assertion *verbatim* from Mr Caine's speech —

Assertion on page 8 of the report that illicit distillation has been entirely stopped in Bombay

Sir David Barbour is wisely silent with regard to Bombay I will not be silent While I was in Bombay had a visit from Lallubhai Gordhandas General Assistant in the Abkari Department I had a long conversation with that gentleman I made careful notes of it and read them over to him with some care and he admitted that they accurately represented what he said His statements were (I quote from my notes) Throughout the Presidency there is no illicit distillation whatever for sale There may be a little prevalent here there are many toddy or mowra trees for private consumption only We have got Mr Pritchard's system well in hand and illicit distillation is now reduced to a minimum

On this I would venture to remark that it would perhaps have been wiser of Mr Caine had he been silent' Notes taken in a hurry, especially with preconceived ideas, are apt to mislead, and the few questions I put to Mr Lallubhai concerning this interview determined me to allow Mr Lallubhai to make his own statement rather than that I should take notes of it I, therefore, gave him the extract from the Debate and asked him to put down in his own writing at his leisure what he had to say in the matter I append it to this report as Appendix A and would merely remark that he *absolutely denies that Mr Caine read over to him any notes of their conversation*, or that he Mr Lallubhai ever admitted that Mr Caine's notes represented in any way what he had said He fully and completely contradicts the assertion by Mr Caine that he, Mr Lallubhai had said, 'Throughout the Presidency there is absolutely no distillation for sale,' or, "We have got Mr Pritchard's system well in hand and illicit distillation is now reduced to a minimum' What he did say was that, "it had decreased wherever the new system was firmly established, and that what little illicit distillation there might be in such places must be for private consumption and not for sale' *Primâ facie* it is impossible that a man with Mr Lallubhai's intimate knowledge of abkari matters could have said what Mr Caine asserts he did, and looking to the abundant inaccuracy of Mr Caine, as shown in subsequent paragraphs, there can be no room for doubt that in this matter the latter has incorrectly represented facts.

8 Mr Caine's remarks are —

Allegations on page 8 of the report that the consumption of [illegible] Bombay has increased

"The system has now been in good working order for ten years and what are the results? In 1882 the consumption of ardent spirits in the Bombay Presidency was two millions of gallons and in 1886 it had risen to 2 750 000 gallons these being the latest available figures There was thus a net increase of 40 per cent. in four years, which means that it would double itself in ten years We are asked to believe that this increase is due to the change from illicit to licit consumption

The statement is so misleading, while having apparently a seeming of truth about it, that I am afraid I shall be somewhat tedious in the details necessary to expose its incorrectness Of course I do not know where Mr Caine got his figures from, but I do not think he could have got them from the administration reports, or if he did he has very strangely manipulated them There is also a little difficulty in understanding precisely what year he means by 1882, whether that from 1st August 1881 to 31st July 1882 or that from 1st August 1882 to 31st July 1883 But to prevent any misconception I shall begin with the revenue year 1881 82

9 In that year the actual sales which may fairly be regarded as the actual consumption in that portion of the Bombay Presidency in which the central distillery system was in force, and for which alone *verified figures are available*, were 1,557,573 gallons This represents the sales in *the twelve districts in which the central distillery system was in force*, the large liquor consuming districts of Kaira, Panch Mehals Khandesh, Bijapur, Dharwar, Ratnagiri, and Kanara *being excluded from the total*, as under the then existing system no accounts of sales were kept in them, and we do not know what the figures were

10 In 1882 83 for the same twelve districts the actual sales were 1,684,174 gallons, an increase of 126,601 gallons The other seven districts are still out of calculation

11 In 1883 84 for the same twelve districts, the seven others not yet having come into calculation, the sales were 1,844 336 gallons exceeding the previous year by 160,162 gallons This increase which naturally calls for explanation is accounted for ' partly by the circum stances that the three years' leases of the country spirit farms of eight of the districts concerned fell in at the end of the year under report, during the latter part of which some of the farmers reduced their selling prices with the object of disposing of their surplus stocks The well to do classes of consumers in this presidency, especially Parsis, prefer old spirit to that freshly made, and are in the habit of laying down stocks of country spirit to mature in their own houses, and they took advantage of the temporary fall in prices to replenish their stores The celebra tion of an unusual number of marriages during the year also had a marked effect in increasing for the time the consumption of country liquor' (paragraph 74 of Abkari Administration Re port for 1883 84) Other causes are also mentioned in the report and amongst them were the development of the measures taken for the transfer by lease to Government of the abkari management in Native States and increased strength and efficiency of the preventive establish ments in British districts

12 In 1884 85, the total actual sales were 2 311,619 gallons, an increase of 467,283 gal lons, but in *that year the central distillery system was introduced* into Kaira, responsible for 10 389 gallons, Bijapur (21,453 gallons), and Dharwar (51,811 gallons), while by the im proved out still system introduced into Khandesh it was *learned for the first time* that the con sumption there had been 460,307 gallons and similarly in Kanara 74 640 Out of the total consumption no less than 618 600 gallons were in the newly included districts In those with which I began in 1881 82 there was an increase of 135 446 gallons, *viz*, from 1 557,573 to 1,693,019 gallons

13 In 1885 86 actual sales were 2,709 920 gallons Deducting from this total the figures for districts excluded in 1881 82 (*viz* 851 141 gallons) the quantity for the twelve districts comes to 1 858,779 as against 1 557 573 in 1881 82 The increase of 301 206 gallons may be set down to the improved arrangements with Native States the abkari management of which had been secured by Government whereby illicit imports had become more difficult, and to the greater efficiency of the preventive establishments in British ter tory, and it may fairly be claimed as the natural increase due to the substitution of licit for illicit consumption in those twelve districts

14 In 1886 87, the actual sales for the whole Presidency were 2,838,523 gallons, a total increase of 128 603 gallons But this includes 16 839 gallons for three talukas of the Panch Mahals in which for the first time the central distillery system was introduced Now making as before the comparison with the twelve districts for which figures were available in 1881 82 I find that the total consumption was 1,854 470 as against 1,557 573 gallons, an increase of 296,897

15 The conclusion I arrive at, with due deference to Mr Caine, is that commencing in 1881 82 with a consumption in twelve districts of 1 557 573 gallons, the same districts con sumed in 1886 87, under improved arrangements 1 854 470 gallons, an increase of 19 per cent Commencing in 1882 83 with a consumption of 1,684,174 gallons, the same districts consumed in 1886 87, 1,854 470 gallons, *an increase of 10 per cent instead of the 40 per cent proclaimed* by him His method has been to compare the figures for twelve districts in 1881 82 or 1882 83 with those for nineteen in 1886 87, and assert that the increase is in the twelve only

16 As regards the seven districts I would observe that in Ratnagiri, Khandesh, and Kanara the out still system prevailed up to the end of 1886 87, the last year referred to by Mr Caine while it is still in force in part of the Panch Mahals so that no comparison with previous years is possible In the remaining three, *viz*, Kaira, Bijapur, and Dharwar, the central distillery system was introduced from 1st August 1884, and three years are, therefore, avail able for purposes of comparison, but there is this difficulty in comparing them that the farm for each of these districts was let for the three years to one and the same farmer, that in the first year of the introduction of a new system sales are probably less than they ought to be in the second year they are as a rule, about the average, and in the third they are generally rather above the average, because the farmer, not knowing whether his contract will be re newed, is willing, if he has surplus stocks to sell them at cheaper rates than he ordinarily

ld, so as to avoid incurring loss But bearing this in mind, the figures are as shown w —

| Dist t | 1884-85 | 1885-86 | 1886-87 |
|---|---|---|---|
| | Gallons 25 U P | Gallons 25° U P | Gallons, 25° U P |
| | 10 389 | 13 062 | 15 227 |
| ıı | 21 453 | 23 182 | 38 385 |
| war | 51 811 | 79 752 | 82 262 |

This gives an average sale for the three years of Kaira 12 8 ?2 gallons, Bijapur 27,673, war 71 27? and it is interesting to compare these with the actuals for the next year 88 when the farm with the exception of Kaira had changed hands The sales were, a 13 322 Bijapur 26 800 Dharwar 75,292 gallons, a close approximation to the average al sales for three years

17 The next points for consideration are Mr Caine s remarks on pages 8 and 9 of the report regarding the increase of revenue in Bombay from (1) Foreign liquor (2) Country spirit, and (3) Drugs Mr Caine says ' It will be found that wherever the consumption of liquor increases appetite for drugs appears to be also whetted I will take the pattern district of the Presidency where the system is most perfect and I will give the revenue from foreign liquor, from country spirits and from drugs I wish to show that it has steadily a ... right through from the completion of Mr Pritchard s system in 1877 Presumably pattern district of the Bombay Presidency Mr Caine means the whole of the Bombay Presidency and not any particular *district* but the expression is inexact, and the state- It has steadily increased right through from the *completion* of Mr Pritchard s system 1877 is open to the objection that Mr Pritchard s system was not in force in 1877 Mr had become Abkari Commissioner in April 1878 and the Act under which his system formally introduced and fairly *began to work*, took effect from 1st January 1879 As a matter of fact Mr Pritchard s system is not yet—August 1889—in force throughout all ... in the Presidency and cannot therefore in strictness be regarded even now as completed

Caine s remarks on pages 8 and 9 of the report regarding increase of revenue in Bombay from (1) Foreign liquor (2) Country spirit (3) Drugs

18 Taking Mr Caine s items (*a*) Foreign liquor (*b*) Country spirits and (*c*) Drugs in I find as regards Foreign liquor that the figures given by him are correct in so far they represent not the duty paid on foreign liquor but the fees paid to Government ... privilege of retailing these liquors and it should be remembered that these fees have no ... whatsoever with the actual consumption of liquors

19 During the five years ending 1877, before the establishment of the Abkari Depart as now constituted the receipts averaged R11 000 *exclusive of the City of Bombay*, in ... receipts on this account were credited to the municipality After the passing of Act V 78 these receipts which averaged R13 000 annually were transferred to the Abkari De ment so that the increase from R11 000 in the five years ending 1877 to an average of 000 in the five years ending 1882 is due almost entirely to the transfer of Bombay muni receipts to the Abkari Department In 1881 82 receipts were R35 000 in 1882 83 were the same The reason of the lower average total for the five years ending 1882 is the first of those five years the Bombay City receipts were credited to the municipality e first year in which they were credited to the Abkari Department in full 1879 80, the receipts were R31 000 so that having regard to ordinary fluctuations it can hardly be said up to the end of 1883 4, when the receipts were R36,000, there had been an appreciable ase

20 In 1884 85 receipts rose from R36,000 to R83 000, and the explanation of this is under the orders of Government, on the recommendation of the Department, the numbers ops throughout the Presidency were reduced in Bombay City from 131 to 122, and in mofussil from 262 to 221 (exclusive of temporary licenses numbering 28 and 26, respect ) while the rates of fees were raised in Bombay City, for refreshment rooms from a mum of R450 to R600 and from a minimum of R300 to one of R400 those for shops a maximum of R200 to R500 and a minimum of R50 to one of R200 and in the mofus ese rates were increased from a maximum of R100 to one of R300 The result was that ie increase in this year of R47 000, Bombay City paid in enhanced fees R40 000 and the

mofussil R7,000 While the number of licenses was diminished the revenue was considerably increased, and it is hard to see how this can be considered an encouragement to intemperance Though the revenue from these fees increased to R93 000 in 1887 88, it cannot be left out of consideration that a city increasing both in extent and population as Bombay has in the last few years, necessarily requires some increase in the number of licenses to meet the legitimate demands of consumers, while in the mofussil the extension of railway lines which has taken place in the last three or four years equally calls for the provision of licenses for railway refreshment rooms hotels and travellers bungalows

21 The next item is Country liquor Mr Caine s words are —"Now we take the spirit manufactured at the Government distilleries During the five years ending 1877 country spirit produced an average revenue of £310,000 during the five years ending 1882 a revenue of £390,000 in 1883 £510 000 in 1884 £590 000 in 1885 £640 000 in 1886 £690 000 in 1887 £710 000 and in 1888 £750 000 ' Mr Caine is as inaccurate in these as in his other statements The total average revenue of the first period of five years was R31,60,000, which is made up thus —

| | | R |
|---|---|---|
| Still head duty on liquor manufactured at Government distilleries | | 8 84 000 |
| Fees for distillation of spirit | | 4 000 |
| Tree tax on toddy | | 2 47 000 |
| Land revenue assessment on toddy trees | | 65 000 |
| Farm for sale of spirits | | 6 000 |
| Out still manufacture and sale of spirits | | 6 40 000 |
| Out stills with privilege of selling spirit and toddy | | 12 79 000 |
| Selling toddy only | | 24 000 |
| Farms for use of Government trees | | 11 000 |
| | TOTAL | 31 63 000 |

Out of this total R3 50 000 represent revenue *from raw toddy alone* R8 84 000 that from duty on country spirit manufactured at Government distilleries R[illegible] 000 the privilege of selling that spirit and the balance is for liquor manufactured and sold under the out still system

22 In the second period of five years the average annual revenue was R39 00 000 For this, as for the previous term, Mr Caine has hastily taken his figures from the table in paragraph 21 of the Administration Report of 1886 87 without troubling himself to examine the further explanatory figures in paragraph 103 of the same report Had he done so, he would have seen that the spirit manufactured at the Government distilleries was represented by R19 86 723, while the revenue from *raw toddy alone* was R3 63 980 and that from out stills and cognate sources was R15 39 972 The increase under the first head from R8 93 000 to R19 87 000 is accounted for (*a*) by various districts having come from year to year since 1st January 1879 under the operation of the central distillery system and (*b*) by the raising of the still head duty in Bombay City and elsewhere Not to be too tedious I will mention only a few instances In *Bombay City* up to 31st December 1877 the still head duty was R1 12 0 per gallon of 25° U P it was raised on 1st January 1878 to R2 4 0 in *Ahmedabad*, up to 31st July 1878, it was R1 1 0 per gallon of London proof on 1st August 1878 it was raised to R2 0 0 per gallon of 25° U P in *Surat and Broach* up to 31st July 1878 it was R1 4 0 per gallon of London proof on 1st August 1878 it was raised to R2 0 0 per gallon of 25° U P , in *Poona*, up to 31st July 1878, it was R2 8 0 per gallon of 25° U P and on 1st August 1878 it was raised to R2 10 0 The above are instances where the still head duty system was in force before 1878, in which year it was introduced for the first time into other districts

23 *Drugs* —Mr Caine's remarks are — 'In the five years ending 1877 the revenue from drugs was £5 400 in the five years ending 1882 it was £5 100 in 1883 it was £8 100, in 1884 it was £9,400, in 1885 it was £10 400 in 1886 it was £10 800 in 1887 it was £11,000 and in 1888 it was £11 700 " He further says,— ' without fear of contradiction that the consumption has increased in precisely the same ratio as the revenue His figures are correct in themselves, but he makes no attempt to explain them—it is enough for his purpose to condemn them Up to 31st December 1880 the fees represent payments for the privilege of sale only, but thenceforward the new head of duty on permits for import, export or transport of drugs was added to the sums realized by the fees for privilege of sale, and accounts in some measure for the increased revenue But apart from this it seems to me that, the total figures for 1883 being R81 000 and those for 1887 R1 10 000, an increase of R29,000 spread over nineteen districts in four years is one which from its very insignificance could be cavilled at by only a very captious critic

24 Before discussing point (e), the statements on page 10 of the report regarding the ncrease of shops in Ahmedabad, it may be well to draw attention to another remark of Mr Caine s on page 9 He says —"The Government control the manufacture, but they do ot control the retail sale They pretend to, but to all intents and purposes when the liquor ale has been given to a farmer, he can do whatever he likes I have had long interviews ith liquor farmers I have talked to one who pays as much as £140,000 a year for the monopoly of certain districts, and he told me he was obliged to take so many gallons a year, d pay duty on it The Government do not allow him to sell above a certain price, but when finds himself with liquor on his hands, he disposes of it at any price he can get" *There no farmer in the whole of the Bombay Presidency "who pays as much as £140,000 a year for e monopoly of certain districts"* The nearest approach to this is found in Mr Dadabhai ormasji Dubash, who pays eleven lakhs of rupees a year for the three farms of Khandesh, rat and Belgaum and I have ascertained that Mr Caine has had no conversation with him all The farmer with whom he had his 'long talk' and who poured out his grievances to r Caine, appears from the remarks on page 10 to have been Mr Ginvala, who holds the rms of Ahmedabad Kaira and Broach at an annual payment of R3,25,000 When he had s conversation with Mr Caine he was in the fourth year of his farm of these three districts, the end of that year he would have paid thirteen lakhs for the four years, and it seems prob ole that Mr Caine mistook the total payments of four years for one payment and called it £140,000 a year" Mr Caine does not say, as in the instance of Mr Lallubhai, that he read s notes over to the farmer with some care, and that he admitted that they accurately re-sented what he said!

25 Now turning to point (e), I quote from the Debate —

> There were 102 spirit shops in the Ahmedabad District in the year 1884-85 Out of this number 19 ops were closed in the following year for want of custom But during the year under report it was found cessary to re open 11 of them

Another paragraph in the same report gives the explanation of this remarkable opera on —

> During the three years for which the farms were sold the farmer was not able to sell the full quantities spirit removed by him from the distilleries under his minimum guarantee So to enable him to do so and op up the revenue 11 shops had to be re-opened During these four years under review in these paragraphs s spirit issued from the Ahmedabad Distillery to this farmer who required 11 shops to be re opened was as lows —48 000 gallons 57 000 gallons 63 000 gallons 69 000 gallons The maximum of revenue is undoubt y secured the minimum of consumption is secured by an increase from 48 000 to 69 000 gallons an increase 45 per cent in four years

The number of 102 shops in 1884 85 had been allowed to the farmer because in that part the district where they were opened the villages so interlaced with Gaikwari territory that population of those villages who habitually are consumers of liquor resorted freely to the ign shops for it, and it was considered that the farmer had a fair right to try to secure s legitimate custom But the experiment was a failure, and why? Because it was found t with the lower rates of duty and the out still system then prevalent in the Gaikwari itory the foreign farmers could and did, sell liquor at so much lower prices than our ner could with our higher rates of duty, afford, that he asked permission to close them the following year therefore the number of shops was only 83, but meanwhile the farmer s losing custom which was fairly his in the British villages which were so close to were surrounded by Gaikwari territory he was looking out for an opportunity to secure custom in that part of the district, and he knew that negotiations were in progress assimilate the Gaikwari rates to those prevailing in British territory But when 1886 87 an he found that the negotiations were still dragging on indefinitely, and that his om in that part of the district was still steadily flowing away to foreign territory In se circumstances when he applied for permission to re open 11 out of the 19 shops which been closed, as there appeared no valid reason why the Gaikwari farmers should profit at expense of ours, or why Government revenue should be sacrificed uselessly, leave to n these 11 shops was given It will not be out of place to mention that the negotiations ve referred to having been completed the 11 shops were all again closed by July 1888

26 As to the increase in issues from the Ahmedabad Distillery, Mr Caine has refrained n mentioning the source from which he derived his figures They are *not* taken from the ninistration reports from which he professes to prove so much From these I find the total ues to have been in gallons of 25° U P —

| | |
|---|---|
| 1883 84 | 47 589 |
| 1884 85 | 64 701 |
| 1885 86 | 64 751 |
| 1886 87 | 57 899 |

so that the *decrease* in the last year from Mr Caine's figures is in round numbers 11,000 gallons, and from the actuals of the previous year 7 000 gallons! It is possible that the farmer simply gave him the issues from the Ahmedabad Distillery without explaining that they included issues *for the Kaira District also*, which as well as Ahmedabad is supplied from the distillery, but I need not waste more time in conjecturing where Mr Caine got his mis leading figures from His increase of 45 per cent in four years for the Ahmedabad District alone appears to have been arrived at by a similar process to that by which he worked out the 40 per cent increase in the whole Presidency, and his inferences and deductions are about equally valuable and trustworthy

27 It will, I submit be evident from what I have written above that Mr Caine's esti mate of himself that he 'did not see a single man in all India, excepting one, who under stood the abkari system in all its details, or indeed half as well as he did himself" (page 9) is open to modification so far as Mr Caine is concerned, and with reference to the Bombay system, which he has gone out of his way to misunderstand and misrepresent

28 Though I am not specially asked to report on other portions of the Debate I would venture to call attention to the extraordinary way in which Mr Walter McLaren—page 15—while condemning the Government of India and its servants wholesale and unreservedly for directly encouraging intemperance, most strongly urges them to give every facility for in creasing it! True unlike Mr Caine, he does not profess to understand the subject twice as well as anybody else excepting one but what he says is "The Government can never hope to decrease the consumption so long as they continue to increase the facilities for drinking Besides while the Government are forcing on this sale of strong intoxicating spirits they put a very high duty which is almost prohibitive upon cocoanut palm toddy a native liquor which any man can distil, and which is said to be little stronger than ginger beer And still they wish us to believe that they are actuated by a desire for temperance We ask them to give proof of this by taking off the duty upon the juice of the palm and allowing the people to drink it if they desire it If the Government will only allow the natives to drink this liquor it will prevent the necessity, if there is necessity of the natives resorting to the use of the stronger spirituous liquors'

29 If there is any meaning in these words it is Let the natives have free a liquor which though, when it is *freshly drawn in perfectly clean vessels*, is harmless and non intoxicating, begins to ferment *at once* has *if merely allowed to stand for 4 hours* greater alcoholic strength than London porter if allowed to *stand for 24 hours* greater alcoholic strength than Bass's strongest bottled ale (Bull dog brand)—*vide* paragraph 43, page 14 of the Mowra Commission s report dated 16th February 1883, and is moreover 'a liquor which any man can distil" *into spirit* without expense or trouble to *any strength—London proof or x above proof!* It is curious advice to come from the lips of a staunch advocate of temperance con demning the policy of a Government which declines to give these facilities to drunkenness!

30 In conclusion I submit, as Appendices B C, D and 1, the statements called for in Government memorandum No 5411, dated 27th July 1889

## APPENDIX A

I, Lallubhai Gordhandas, having been shown by Mr Mackenzie Acting Commissioner of Customs, Salt, Opium and Abkari, that portion of the speech of Mr Caine, M P, reported at page 8 in the published Debate in the House of Commons on the Excise Administration of the Government of India, dated 30th April 1889, which relates to my interview with Mr Caine, M P, in Bombay, state as follows —

One night in October or November last, a friend of mine by name Ratiram Durgaram, B A, came to me at my house in Bombay and said that Mr Caine wished to see me and talk about abkari matters on which he thought I would be able to give him accurate inform ation Thinking that this would afford me an opportunity of correcting the misconcep tions which I had gathered from the newspapers he had formed, I went and saw him the next day at the Apollo Hotel Our interview was private, no one else being present It lasted for about an hour Mr Caine, at the outset, said that he would feel obliged if I would give him fuller information about the abkari systems of different districts than he could gather from the Abkari Administration Report for 1886 87, of which he held a copy in his hand. I gave him all the information I could about the different systems in answer

uestions he put me on matters treated of in different parts of the report At last, Caine said that his charge against the Government was that they directly stimulated the umption of liquor for the sake of increasing the revenue of which he said no stronger ence was required than the fact that the Collectors who could show larger realizations were sed by the Commissioner and the Government, and that the Collectors could not increase evenue without increasing the sale of liquor by opening new shops I told him that his ge against the Collectors was entirely groundless and opposed to facts, that the Collector no power to open a new shop without the sanction of the Commissioner and that Commissioner never sanctioned a new shop except on clear evidence that it was re ed to remove a real inconvenience to consumers, or to substitute licit for illicit liquor umed I contended that the increase in revenue was due mainly to increased taxation that in cases in which, the tax being stationary, the revenue had increased from actual eased sales of liquor such increased sales did not necessarily prove that the total liquor umption, which was made up of licit as well as illicit liquor, has increased He then d me whether illicit distillation was much prevalent and whether I really thought that habit of liquor drinking was not extending among the population About illicit distillation d that it had decreased considerably wherever the new system was firmly established and what little illicit distillation there might be in such places must be for private consump and not for sale but that there were distri ts in which illicit distillation was carried xtensively owing to the exist nce of a large number of toddy trees as in sea coast icts or of mowra trees as in Khandesh Kaira &c , or from a relaxation of Mr Pritchard's entive and restrictive arrangements as in Thana and Kolaba I further said that I could express any positive opinion whether the habit of liquor drinking was, on the whole ading or contracting, as no correct inferences could be drawn merely from the recorded tities of licit liquor sold in different years which were subject to large fluctuations from es too numerous to mention and illicit distillation was always an unknown factor in the l consumption I strongly cautioned him against the fallacy of drawing general conclu s from isolated facts and suggested if he wanted to arrive at the truth on the subject he should select one district or even one taluka and make careful inquiries among the ple in each village as to the degree of drunkenness which prevailed there under the old still system and what it was now, and if after such inquiry he came to the conclusion that nkenness had increased in any place he should endeavour to find out its causes, which ht not be the same in different places In conclusion I told him that my own observation inquiry during my recent tours in Gujarat had inclined me to the opinion that under the ation of the new abkari system and administration the habit of liquor drinking was un tionably decreasing among the poor classes and semi wild tribes and that indications of an nsion of that habit among some of the middle and upper classes were perceptible, for which Abkari Department was in no way responsible

The above is to the best of my knowledge and belief a correct substance of my con ation with Mr Caine He was occasionally taking notes in the course of the conversation, I did not see what he wrote nor did he read his notes over to me As I was leaving him aid that he was to start for Ahmedabad that night, and that he would send a copy of notes to me for revision if I had no objection I said that I did not like to correspond him, but would see him again if he wished me to meet him after his return to Bombay Caine did not send me his notes nor did I have any further meeting with him

POONA

*2nd August 1889*

LALLUBHAI GORDHANDAS

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## APPENDIX B

*ement showing the rates of duty per gallon on Country Spirit in force in each year since 1860 up to 1877 in the districts of the Bombay Presidency where such duty was levied*

| | Per gallon London Proof | | | | | | | | | | | | | | Per gallon 25 U P | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1860 | 1861 | 1862 | 1863 | 1864 | 1865 | 1866 | 1867 | 1868 | 1869 | 1870 | 1871 | 1872 | 1873 | 1874 | 1875 | 1876 | 1877 |
| | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a |
| ...ay Town and Island | 1 0 | 1 0 | 1 0 | 1 | 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 1 | 1 0 | 1 0* | 1 0 | 1 0 | 1 0 | 1 |

* Up to 30th September 1873

*Statement showing the rates of duty per gallon on Country Spirit in force in each year since 1860 up to 1877 in the districts of the Bombay Presidency where such duty was levied*—contd

| | PER GALLON LONDON P OO | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1860 | 1861 | 1862 | 1863 | 1864. | 1865 | 1866 | 1867 | 1868 | 1869 | 1870 | 1871 | 1872 | 1873 | 1874. | 1875 | 1876 | 1877 |
| | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a |
| Amedabad City and Cantonment | 1 0 | 1 ( | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 ( | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 1 | 1 1 | 1 1 |
| Broach Town and Anklesvar Town and the villages of Sajod and Andada | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 4 | 1 4 | 1 4 | 1 4 | 1 4 | 1 4 | 1 4 | 1 4 | 1 4 | 1 4 |
| Surat City and six miles radius | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 0 | 1 ( | 1 4 | 1 4 | 1 4 | 1 4 | 1 4 | 1 4 | 1 4 | 1 4 | 1 4 | 1 4 |
| Bulsar Town and six miles radius | | | | | | | | | | | | | | 0 8 | 0 8 | 0 8 | 0 8 | 0 8 |

POONA,
*9th August 1889*

I D MACKENZIE,
*Acting Commissioner of Customs, Salt, Opium and Abkari*

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## APlENDIX C

*Statem nt showing the Rates at which Opium was sold to licensed dealers from British Depôts in the Bombay Presidency in each year since 1860*

| YEAR. | Rate per lb (R a p) | REMARKS |
|---|---|---|
| 1860 61 | | Up to 18,7 78 opium required for home consumption was purchased by the Commissioner of Customs who supplied it to the several Collectors and fixed the price at which they were to sell it to licensed dealers Duty at the rate of R12 per lb was leviable on opium for home consumption but in practice the selling price was fixed at the cost of the opium plus pass fee plus a percentage to cover freight loss from dryage &c &c As each depôt frequently contained various stocks priced at different rates the prices charged at one and the same depôt varied according to the stock out of which opium was issued to each licensee. The prices ruling in the Bombay market for Malwa opium from 1860 to 1877 are noted below — |
| 1861 62 | | |
| 1862-63 | | |
| 1863 64 | | |
| 1864-65 | | |
| 1865 66 | | |
| 1866-67 | | |
| 1867 68 | | |
| 1868-69 | | |
| 1869-70 | | |
| 1870-71 | | |
| 1871 72 | | |
| 1872 73 | | |
| 1873 74 | | |
| 1874 75 | | |
| 1875 76 | | |
| 1876-77 | | |
| 1877 78 | | |

| | Per chest of 140 lb R | | R |
|---|---|---|---|
| 1860 61 | 1 650 | t | 1 800 |
| 1862-63 | 1 500 | | 1 600 |
| 1863-64 | 1 325 | | 1 500 |
| 1864-65 | 1 500 | | 1 600 |
| 1865-66 | 1 600 | „ | 1 835 |
| 1866 67 | 1 600 | | 1 800 |
| 1867 71 | 1 400 | | 1,500 |
| 1872-73 | 1 300 | | 1 400 |
| 1873 74 | 1 325 | | 1 375 |
| 1874-75 | 1 375 | „ | 1 190 |
| 1875-77 | 1 250 | | 1 300 |

| YEAR. | Rate per lb (R a p) | REMARKS |
|---|---|---|
| 1878-79 | 13 3 6 | |
| 1879 80 | 13 3 6 | Up to 30th April 1879 |
| | 12 4 0 | Up to 14th November 18,9 |
| | 12 12 0 | Up to 24th January 1880 |
| 1880-81 | 13 6 0 | Up to 24th February 1880 |
| | 13 12 0 | Up to 14th October 1880 |
| | 13 0 0 | |
| 1881 82 | 13 0 0 | |
| 1882-83 | 12 0 0 | From 1st August 1882 to 30th April 1883 |
| | 10 0 0 | From 1st May 1883 |
| 1883 84 | 10 0 0 | |
| 1884 85 | 10 0 0 | |
| 1885-86 | 10 0 0 | |
| 1886-87 | 10 0 0 | |
| 1887 88 | 10 0 0 | |
| 1888 89 | 10 0 0 | Up to 14th October 1888 |
| | 12 0 0 | Up to 14th May 1889 |
| | 10 0 0 | From 15th May 1889 |

POONA,
*9th August 1889*

T D MACKENZIE,
*Acting Commissioner of Customs, Salt, Opium and Abkari*

## APPLNDIX D

*atement showing the Number of Gallons (reduced to common strength 25° U P) of Foreign Spirits imported in the Port of Bombay in each year since 1877 78, together with Import Duty Tariff rates prevailing in each year*

| YEARS | Q antity in gallons | T riff rate of d ity pe l po i al g ll n | D ty on the q a tity f pirit impo ted | REM ARKS |
|---|---|---|---|---|
| | | R | R | |
| 7 78 | 211 289 | 4 | 6 33 868 | |
| 8 79 | 218 084 | 4 | 6 54 252 | |
| 9 80 | 262 752 | 4 | 7 88 510 | |
| 30 81 | 243 512 | 4 | 7 30 534 | |
| 31 82 | 284,843 | 4 | 8 54 643 | |
| 2 83 | 289 241 | 4 | 8 67 936 | |
| 3 84 | 306 916 | 4 | 9 21 213 | |
| 4-85 | 309 493 | 4 | 9 28 613 | |
| 5-86 | 348 156 | 4 | 10 44 514 | |
| 5-87 | 350 475 | 4 and 5* | 10 74 378 | * The increased rate came into force from 14th January 1887 |
| 7 88 | 338 439 | 5 | 12 66 910 | |

POONA
*h August 1889*

T D MACKENZIE
*Acting Commissioner of Abkari*

## APPENDIX E

*tement showing the Quantities (in gallons of strength 25° U P) of Country Spirit sold in the Town and Island of Bombay during the years since 1877 78 the average consumption in drams per head of population (773 196) according to the Census of 1881, and the rates of Still head duty and Tree tax in force in each year*

| YEARS | M wra Spi it | Toddy Spi it | Tot | A e age t p r h l f populatio | S LI H I U R T N | | R TE OF TREE-T X | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | M Spi it 25 U P | T d ly S i it l l n l d i g t t | C n t | Brab | Date |
| | Gallons | Gallons | Gallons | Drams | R a p | R a p | R | R | R |
| 78 | 362 266 | 291 ?91 | 653 557 | 40 6 | { 1 12 0<br>2 4 0 } | }* | 9<br>12 } | 9<br>12 } | 3<br>4 } ‡ |
| 3 79 | 295 109 | 290 056 | 585 166 | 36 3 | 2 4 0 | | 15 | 15 | 5 |
| 80 | 320 415 | 214 565 | 534 980 | 33 2 | 2 4 0 | | 15<br>18 } | 15<br>18 } | 5<br>6 } § |
| )-81 | 380 759 | 202 267 | 583 026 | 36 2 | 2 4 0 | | 18 | 18 | 6 |
| 82 | 400 434 | 230 087 | 630 521 | 39 1 | 2 4 0 | | 18 | 18 | 6 |
| 83 | 399 182 | 264 608 | 663 790 | 41 1 | 2 4 0 | | 18 | 18 | 6 |
| 84 | 417 030 | 281 366 | 698 396 | 43 4 | { 2 4 0<br>2 12 0 } | }† | 18 | 18 | 6 |
| 85 | 531 588 | 16 856 | 548 444 | 34 0 | 2 12 0 | 2 6 0 | 18 | 18 | 6 |
| 5 86 | 565 453 | 28 612 | 594 065 | 36 9 | 2 12 0 | 2 6 0 | 18 | 18 | 6 |
| 3 87 | 515 936 | 105 73 | 621 666 | 38 6 | 2 12 0 | 2 6 0 | 10 | 10 | 5 |
| 88 | 505 374 | 146 735 | 650 159 | 40 4 | 2 12 0 | 2 6 0 | 10 | 10 | 5 |

* The in rea ed rate cam int force from 1 t January 1878
† Do D 1st June 1884.
‡ Do Do 1 t J nu ry 1878
§ Do Do 1 t Jan ry 1880

*ote.*—The figure of population i as directed by Go ernment that of the Census of 1881 but it I submitted that up to that year the of population ought to be that of the Census of 1872 If this suggestion is adopted the figures in column 5 up to 1881-82 would have modified

POONA,
*August 1889*

T D MACKENZIE,
*Acting Commissioner of Abkari*

Rewa Kantha States

The out-still system prevails in all the States of the Rewa Kantha, except Rajpipla (in which the still head duty and central distillery system has been introduced since the 1st January 1888) and the smaller talukas of Bhadarwa, Umeta, the Dodka Mewas the Pandu Mewas and the Sankheda Mewas of which abkari leases have been acquired by Government

2 Under the out still system in force in the Rewa Kantha territory, the privilege of manufacturing and selling liquor in specified villages is sold annually to the highest bidder The purchaser of the farm makes and sells any quantity of liquor of any strengths he likes and sells it at any prices he pleases The price of liquor is rarely paid in cash it is paid usually in kind and labour The village Kalal does not confine his trade to making and selling liquor By a system of giving liquor on credit and on pawn of property and of advancing money and grain to the poor he manages in the course of a few years to become the master of their moveable and immoveable properties and is able to hold many of them in a state of perpetual serfdom He allows the better class of villagers, on payment of fees, to make liquor for their use in his own still or in private stills

3 In the States of Bariya and Chhota Udepur Bhils, Kolis and similar other classes are also allowed to make liquor for their own use on occasions of births deaths and certain festivals Moreover, every agriculturist in Bariya is at liberty on payment of a tax of R1 8 per plough, to make liquor for private use all the year round A similar practice also prevails in Chhota Udepur, but the exact amount of the tax levied for the privilege is not known In both these States mowra grows plentifully so much so that large quantities are brought every year for sale at the Ghodia and Badhapur markets

4 The following statement shows the area and population of each of the Rewa Kantha States in which the outstill system prevails the number of liquor shops and stills existing in each in 1886 87 and the approximate amount of abkari revenue realized in the same year —

| Name of State | Area in square miles | Population | Number of Stills and Shops | Amount of Revenue | Average number of population per shop | Average number of square miles per shop |
|---|---|---|---|---|---|---|
| | | | | R | | |
| Vadasinor | 189 | 46 328 | 33 | 10 050 | 1 404 | 5 73 |
| Lunavada | 88 | 75 450 | 54 | 7 200 | 1 397 | 7 18 |
| Sunth | 391 | 58 822 | 62 | 18 000 | 949 | 6 35 |
| Sanjeli | 33 | 5 451 | 17 | 4 000 | 321 | 1 94 |
| Bariya | 813 | 66 8[illegible]2 | 89 | *16 000 | 751 | 9 13 |
| Chhota Udepur | 873 | 71 218 | 65 | 10 000 | 1 095 | 13 43 |

*Included R11 000 as amount of plough tax

5 For purposes of comparison, similar particulars are given below for the Panch Mahals district which adjoins the States above mentioned —

| Name of State | Area in square miles | Population | Number of Stills and Shops | Amount of Revenue | Average number of population per shop | Average number of square miles per shop |
|---|---|---|---|---|---|---|
| *Under still head duty and central distillery system* | | | | R | | |
| Godhra Kalol and Halol Talukas | 1 013 | 154 840 | 35 | 18 000 | 4 424 | 28 94 |
| *Under outstill system* | | | | | | |
| Dohad and Jhalod Talukas | 605 | 100 639 | 23 | 15 727 | 4,375 | 26 30 |

6 In the Rajpipla State as already remarked, the central distillery and still head duty system was introduced on the 1st January 1888 As a consequence, all the old outstills have been closed, but the Administrator has not thought fit without further experience, to make any material change in the number and positions of liquor shops as they existed before and has given the farm under the new system to the same person who had held farms under the old outstill system for several previous years The statistics which are given below for the year 1888 may, therefore be said to represent pretty fairly the condition of things in Rajpipla under the Native rule, modified so far only as required by the immediate necessity of changing the system Side by side with the statistics relating to Rajpipla I will give similar statistics for the same year for the Broach Collectorate, which adjoins the Rajpipla State —

| | Rajpipla State | Broach Collectorate |
|---|---|---|
| Area in square miles | 1 514 | 1 453 |
| Population | 114,756 | 326 930 |
| Number of liquor shops | 98 | 61 |
| Quantity of liquor sold converted to strength 25° U P (gallons) | 45 930 | 51 201 |
| Average number of population per shop | 1,171 | 5 359 |
| Average number of square miles per shop | 15 45 | 23 82 |
| Average consumption of liquor per annum per head of population (drams) | 19 | 7½ |

7 The liquor consumption of Cambay amounted in 1885 to 11,701 gallons 25° U P which on a total population of 86,074, give a rate of 6⅔ drams per head per annum In 1886,

Cambay

consumption rose to 14,662 gallons of the same strength, or 8¼ drams per head per annum, figures for 1887 are not available From the 1st January 1888 the abkari management. Cambay State has come into the hands of Government by virtue of a lease given by the b for a fixed annual compensation From the same date, Government increased the d rates in Cambay, with the result that only 6,129 gallons of liquor 25° U P were sold g the twelve months from January to December 1888 giving a rate of 3⅞ drams per per annum

The States of Bansda and Dharampor have adopted the central distillery and still head duty system since the year 1883 84 In the following statement are compared the abkari

Bansda and Dharampor

ics of the States of Bansda and Dharampor with those for the same period of the British s of Chikhli Bulsar and Pardi of the Surat Collectorate, which adjoin the States of a and Dharampor —

| me of Nati Stat and Brit sh Tal kas | A 1 sq re iles | P pula t | Averag annu l liq i ptl f b y i g 188 88 g ll s 25 U P | N ml of I liq i shops | Av age l s f p p l ti n t h h p | Av rage num b r of sq a mile t each h p | Average annual liquor con- mpt on pe hea i f pop latlo dra |
|---|---|---|---|---|---|---|---|
| *ative States* | | | | | | | |
| | 384 | 34 122 | 25 113 | 65 | 525 | 5 91 | 35 |
| mpor | 794 | 101 289 | 70 048 | 110 | 921 | 7 22 | 33 |
| *tish Talukas* | | | | | | | |
| i | 167 | 60 147 | 19 130 | 33 | 1 823 | 5 06 | 15 |
| | 208 | 80 707 | 61 267 | 44 | 1 834 | 4 72 | 36 |
| | 163 | 56 761 | 25 653 | 33 | 1 690 | 4 94 | 22 |
| FOR BRITISH TALUKAS | 538 | 196 615 | 106 050 | 110 | 1 787 | 4 89 | 26 |

9 If the comparatively populous town of Bulsar which has six liquor shops for a ation of 13 229 and an average annual consumption of 19,661 gallons of liquor 25 U P, cluded the average consumption per head of population of the rest of the Bulsar a comes to 29 drams

0 Similar statistics for the same period of the Sachin State and of the British taluka of Chorasi (exclusive of the city of Surat and the town of Rander) are compared below —

Sachin

| f N t o St te d B iti l T l | A i l il e | l p l t | Av g l al li l t f y ra dl g 1887 88 g ll 25 U l | N l i l i l l p | A ge u l r f p j lat c t h hop | A rag i r f q l s t ml h p | A rage a nual l qu r ump t u p h ad of popul n dra |
|---|---|---|---|---|---|---|---|
| State | 42 | 15 721 | 6 193 | 13 | 1 209 | 3 23 | 18 |
| Taluka | 100 | 35 345 | 6 628 | 10 | 3 534 | 10 00 | 9 |

1 Baroda has declined to furnish the abkari statistics called for by Government Such as I have been able to collect from various sources will be presented below

Baroda.

2 In 1887 there were altogether 445 country spirit shops in the Navsari division, which a area of 1,940 square miles and a population of 287,549 This gives one liquor shop to quare miles and 646 inhabitants

3 The number of country spirit shops in the Surat district in the same year was 305 area of 1,662 square miles and a population of 614,198 This gives one shop to 5 45 miles and 2,014 inhabitants, as against one shop to 4 36 square miles and 646 inhabit n the neighbouring Gaikwadi district of Navsari.

4 Excluding the 58 country spirit shops in the city of Surat, comprised in an area of 10 square miles containing 109,844 inhabitants, the ratio of the remaining shops to the nd population of the Surat district *minus* the city is one shop to 6 70 square miles and inhabitants, as against one shop to 4 36 square miles and 646 inhabitants in the Navsari ct of the Baroda State

15 Statistics of liquor consumption are available for the four years 1883 84 to 1886 87 for the portion of the Navsari district in which the central distillery and still head duty system was in force in those years The average annual consumption for that period comes to 139 551 gallons 25° U P in a tract containing 685 square miles 201 liquor shops and a population of 191,692 This tract comprises the talukas of Velachha (including Kathor but excluding the Vakal Peth s) Kamrej, Palsana, Mahua, Navsari and Gandevi

16 The talukas of the Surat Collectorate which adjoin the said tract of Baroda territory are Olpad, Chorasi Mandvi, Bardoli Jalalpor and Chikhli They have a collective area of 1,291 square miles and a population of 477 730 The average quantity of liquor sold annually at 228 shops in these talukas during the four years 1883 84 to 1886 87 was 205 945 gallons 25° U P

17 The consumption of spirit per head of population and the ratios of liquor shops to areas and populations in the above mentioned parts of the Gaikwad's district of Navsari and of the British district of Surat are shown below —

| | Navsari | Surat |
|---|---|---|
| Number of square miles to a liquor shop | 3 41 | 5 66 |
| Number of population to a liquor shop | 954 | 2 095 |
| Consumption of liquor 25 U P per head of population (drams) | 35 | 21 |

18 If the city of Surat, like which there is no large city in the Navsari district is excluded, the comparison would be more unfavourable to Navsari as will be seen below —

| | Navsari | Surat |
|---|---|---|
| Number of square miles to a liquor shop | 3 41 | 7 54 |
| Number of population to a liquor shop | 954 | 2 164 |
| Consumption of liquor 25° U P per head of population drams | 35 | 17 |

19 There are many more liquor shops in Baroda territory than in British territory within a distance of two miles from the under mentioned frontiers —

| | Liquor shops within two miles of the frontier | |
|---|---|---|
| | British | Gaikwadi |
| Eastern frontier of Olpad Taluka | 4 | 7 |
| Eastern and southern frontiers of Chorasi Taluka (including Sachin State under British management) | 16 | 24 |
| Northern frontier of Jalalpor Taluka | 5 | 17 |
| North eastern frontier of Chikhli Taluka | 2 | 4 |
| Southern and western frontiers of Bardoli Taluka | 12 | 40 |
| Western and northern frontiers of Mandvi Taluka | 8 | 13 |
| Frontier of the Gaikwad s Taluka of Gandevi | 17 | 19 |
| TOTAL | 64 | 124 |

20 When lists were prepared in 1887 of the British and Gaikwadi villages situated within two miles of the frontier between the Viramgam Sanand and Daskroi Talukas of the Ahmedabad Collectorate, and the Vadavli Kadi, Kalol and Dehgam Talukas of the Kadi district of His Highness the Gaikwad with a view to stipulate for the non establishment of liquor shops in any of those villages it was found that there were 86 villages of the Gaikwad with a population of 40 4[illegible]3 for the supply of whom 17 liquor shops were maintained while on the British side the total number of villages was 117 with a population of 72,2[illegible]7, with only 10 liquor shops for their supply

21 The ratios of liquor shops as they existed in 1887 to areas and populations in some of the talukas of the Baroda district and in the adjacent British talukas are shown in the following table —

| Names of Talukas | Whether British or Gaikwadi | Area in square miles | Population | Number of Liquor shops | Average number of square miles to a shop | Average number of population to a shop |
|---|---|---|---|---|---|---|
| Chorasnda | Gaikwadi | 226 | 61 805 | 11 | 20 54 | 5 619 |
| Broach and Amod exclusive of Broach City | British | 476 | 112 921 | 13 | 36 61 | 8 686 |
| Padra | Gaikwadi | 181 | 86 705 | 22 | 8 23 | 3 941 |
| Jambusar | British | 378 | 77 772 | 7 | 53 [illegible]8 | 11 110 |
| Baroda (exclusive of Baroda City) | Gaikwadi | 309 | 90 094 | 19 | 16 26 | 4,742 |
| Petlad | Gaikwadi | 270 | 196 026 | 50 | 5 40 | 3 920 |
| Borsad | British | 218 | 143 321 | 10 | 21 8[illegible] | 14,332 |
| Anand | British | 243 | 154,118 | 10 | 24 30 | 15 412 |
| Nadiad | British | 224 | 162 256 | 9 | 24 89 | 18 028 |
| Matar | British | 217 | 78 279 | 3 | 72 33 | 26 093 |
| Jarod | Gaikwadi | 3[illegible]5 | [illegible] | 63 | 5 95 | 1 040 |
| Sankheda | Gaikwadi | 177 | 51 61[illegible] | 9 | 19 66 | 5 738 |
| Kalol including Halol Petha | British | 415 | 76 522 | 15 | 27 67 | 5 101 |
| Tilakvada | Gaikwadi | 37 | 7 529 | 8 | 4 62 | 941 |
| Sankheda Mewas | Under British management | 311 | 53 214 | 40 | 7 77 | 1 330 |

22 The Dabhoi and Sinor Talukas of the Baroda district do not march with British terri y and have therefore been omitted in the foregoing statement

23 The total abkari revenues of each of the districts of Baroda for each of the years 83 84 1884 85 1885 86 and 1886 87, for which information is available are compared ow with the total abkari revenues of each of the British districts in Gujarat for the same iod —

| Name of District | Population | Revenue for 1883-84 | Revenue for 1884-85 | Revenue for 1885-86 | Revenue for 1886-87 | Incidence per head of population on receipts for 1886-87 |
|---|---|---|---|---|---|---|
| *Baroda* | | R | R | R | R | R a p |
| reli | 147 468 | 3 587 | 4,023 | 3 464 | 6 396 | 0 0 9 |
| di | 988 487 | 59 930 | 77 900 | 69 557 | 79 057 | 0 1 3 |
| oda | 756 807 | 1 14 93 | 1 25 576 | 1 27 555 | 1 61 215 | 0 3 5 |
| sari | 287 549 | 1 96 315 | 4 69 179 | 4 08 359 | 4 03 803 | 1 6 6 |
| OTAL FOR BARODA | 2 180 311 | 3 74 825 | 6 76 078 | 6 08 935 | 6 50 971 | 0 4 9 |
| *British* | | | | | | |
| medabad | 856 324 | 1 08 761 | 1 72 269 | 1 71 693 | 1 76 134 | 0 3 3 |
| ra | 801 800 | 22 801 | 24 610 | 24 622 | 24 695 | 0 0 6 |
| ich Mahals | 255 479 | 26 774 | 26 703 | 31 901 | 36 089 | 0 2 3 |
| oach | 326 930 | 1 38 104 | 1 66 710 | 1 68 086 | 1 67 185 | 0 8 2 |
| at | 614 198 | 8 02 523 | 7 43 062 | 8 08 107 | 8 23 251 | 1 5 5 |
| TOTAL FOR BRITISH DISTRICTS | 2 857 731 | 10 99 002 | 11 33 384 | 12 04 409 | 12 27 354 | 0 6 10 |

24 Amreli, which lies in Kathiawar is not comparable with any of the British districts is entered here only to show that an increase of abkari revenue has taken place in that t though it is outside of the pale of the influence of the Abkari Department

25 Taking the revenue of each district for 1883 84 as R100, the proportions of the ounts realized in subsequent years are as under —

| | 1883 84 | 1884-85 | 1885 86 | 1886-87 |
|---|---|---|---|---|
| *Baroda* | | | | |
| reli | 100 | 112 | 97 | 178 |
| di | 100 | 130 | 116 | 133 |
| roda | 100 | 109 | 111 | 140 |
| vsari | 100 | 234 | 208 | 206 |
| *British* | | | | |
| medabad | 100 | 158 | 157 | 162 |
| ira | 100 | 108 | 108 | 108 |
| ich Mahals | 100 | 100 | 119 | 134 |
| oach | 100 | 121 | 122 | 121 |
| at | 100 | 92 | 101 | 102 |
| TOTAL FOR BARODA | 100 | 180 | 162 | 173 |
| TOTAL FOR BRITISH GUJARAT | 100 | 103 | 110 | 112 |

26 The abkari revenue of the Rajpipla State was about R46 000 per annum from 1876 to 1883 From 1883 to 1886 the revenue was realized at the rate of R90,000 per annum

Rajpipla revenue

27 The abkari revenue of the Cambay State has largely increased in recent years, as will appear from the following figures —

Cambay revenue

| | R | | R |
|---|---|---|---|
| 1881 | 3 947 | 1884 | 9 920 |
| 1882 | 5 978 | 1885 | 32 500 |
| 1883 | 8 416 | 1886 | 32 500 |

28 The abkari revenues of Bansda, Dharampor and Sachin have also increased in recent years by 200 to 300 per cent The exact figures are not known

Bansda Dharampor and Sachin revenue

29 The following extracts are from a translation of rules for the sale of abkari farms in the Nizam's dominion —

Hyderabad

"The abkari contract of each taluka shall be separately put up to auction except if the Talukdar has any er better mode in his view

* * * * * * * *

"4 These contracts shall be given for three years but the Talukdar should at the time of giving them out keep in view the amount of increase that took place by the auction during the previous three years and the Talukdar is authorized to give or not to give contract to any person either on account of the smallness of the amount or the respectability of the bidder

* * * * * * * *

6 The contract may be sold for one or two years (as the case may be) if there be no one to purchase it (for three years) at a considerable amount

* * * * * * * *

8 If the highest bid for one year s contract is not for a considerable amount departmental arrangement shall be resorted to

30 According to lists made in 1884 85 the numbers of liquor shops in British territory and in Hyderabad territory within three miles of the frontier were as follows —

| | British shop | Nizam s shop |
|---|---|---|
| Frontier of Chalisgaon Taluka | 13 | 24 |
| Pachora | 3 | 37 |
| Jamner | 4 | 12 |
| Yeola | 1 | 1 |
| Nandgaon | 14 | 23 |
| Kopargaon | 1 | 2 |
| Nevasa | | 2 |
| Shevgaon | | 6 |
| Jamkhed | 5 | 24 |

LALLUBHAI GORDHANDAS,

*Personal Assistant to the Commissioner of Customs, Salt, Opium and Abkari, on Special Duty*

POONA,
*19th July 1889*

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No 312 dated 14th January 1890

From—T D MACKENZIE Esq Acting Chief Secy to the Govt of Bombay Revenue Dept

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

As requested in your telegram dated the 30th ultimo, I am directed to forward herewith a statement showing the rates of still head duty in force from 1877 78 to 1887 88 in the several districts of the Presidency proper, and to intimate that similar statistical information for the Town and Island of Bombay is furnished in Appendix E to the memorandum by the Commissioner of Abkari copies of which were sent to the Government of India with the letter from this Government, No 9589, dated the 19th ultimo

2 I am to explain that as the whole of the Ratnagiri district and the greater portion of the district of Kanara were under the out still system during the period specified above no rates of still head duty have been given for them The partial omission as regards other districts in cases shown in the lists is due to the same cause

| | 18—78 [1877-78] | 18—79 [1878-79] | 18 9-80 [1879-80] | 1880-81 | 1881 82 | 1882 83 | 1883-84 | 1884-85 | 1885-86 | 1886-87 | 1887-88 | Rxx xx [Remarks] |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | R a | |
| *Ahmedabad*— | | | | | | | | | | | | |
| The city and cantonment of Ahmedabad | 0 12 | 2 0 | 2 0 | 2 0 | | | | | | | | |
| Whole Di t ct [District] | | | | | 2 0 | 2 0 | 2 0 | | | | 2 4 | |
| Whole District (except Parai tv [Parantij] and M.dasa [Modasa]) | | | | | | | | 2 4 | 2 4 | 2 4 up to 31st D cember [December] 1887 | | |
| *Kaira*— | | | | | | | | | | | | |
| Matar and Memadabad talukas | | | | | 2 0 | | | | | 2 4 | | |
| Kapadvanj | | | | | | | | 1 0 | 1 0 | 1 0 (Kapadvanj to Rest of the District, bracketed) | 1 0 | |
| Thasra | | | | | | | | 1 0 | 1 0 | | 1 0 | |
| Borsad | | | | | | | | 2 4 (Borsad and Rest of the District, bracketed) | 1 0 | | 2 4 (Borsad and Rest of the District, bracketed) | |
| Rest of the District | | | | | | | | | 2 4 | | | |
| *Panch Mahals*— | | | | | | | | | | | | |
| Talukas of Godhra, Halol and Kalol. | | | | | | | | | | 0 12 | 0 12 | |
| *Broach*— | | | | | | | | | | | | |
| City of Broach town of Ankleshwar and villages of Andada and Sajod | 0 15 | 2 0 | | | | | | | | | | |
| City of Broach and Ankleshwar taluka | | | 2 0 | | | | | | | | | |
| Whole District | | | | 2 0 | 2 0 | 2 0 | 2 0 | 2 4* | 2 4* | 2 4* | 2 4* | *For the city and area of 10 miles round it the rate was R2-6 |
| *Surat*— | | | | | | | | | | | | |
| City of Surat and six miles radius | 0 15 | 2 0 | | | | | | | | | | |
| Town of Bulsar and six miles radius. | 0 6 | 1 0 | | | | | | | | | | |
| City of Surat and Chorasi and Olpad talukas | | | 2 0 | 2 0 | | | | | | | | |
| Bulsar and Pardi talukas | | | 1 0 | 1 0 | | | | | | | | |
| City of Surat and Chorasi and Olpad talukas | | | | | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | 2 0 | |
| Bardoli, Bulsar Chikhli, Jalalpur and Pardi talukas | | | | | 1 8 | 1 8 | 1 8 (including Mandvi) | 1 8 (including Mandvi) | 1 8 (including Mandvi) | 1 8 (including Mandvi) | 1 8 (including Mandvi) | |
| *Thana* | | (g) 1 0 | 1 12 (whole district) | 1 12 (whole district) | (g) 1 8 | (g) 1 8 | (g) 1 8 | (g) 1 8 | (g) 1 8 | (g) 1 8 | (g) 1 8* | * Up to 31st December 1887 From 1st January 1888 extra percentage system |
| | | (h) 1 4 | | | (j) 1 12 | (j) 1 12 | (j) 1 12 | (j) 2 0 | (j) 2 0 | (j) 2 0 | (j) 2 0* | |
| | | (i) 1 8 | | | | | | | | | | |
| | | (j) 1 12 | | | | | | | | | | |

g for Umbergaon Petha; h, for Dahanu Subha; [i] for Mahim taluka; j for the rest of the district

*Statement showing the rates of still-head duty in force from 1877-78 to 1887-88 in the several districts of the Bombay Presidency proper where such duty was levied—contd.*

| | 1877-78. | 1878-79 | 1879-80 | 1880-81 | 1881-82 | 1882-83 | 1883-84. | 1884-85. | 1885-86 | 1886-87 | 1887-88. | REMARKS. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | R a. | R a. | R a | R a | R a | R a | R a | R a | R a | R a | R a | |
| *Nasik*— | | | | | | | | | | | | |
| (a) In all talukas except Baglan Kalvan and Peint | | | | | (a) 2 8 | ( ) 2 8 | (a) 2 8 | | | | | |
| (b) In Baglan Kalvan and Peint | | | | | (b) 1 12 | (b) 1 12 | (b) 1 12 | | | | | |
| Whole District (except) talukas of Baglan Kalvan and Peint | | | | | | | | 2 0 | 2 0 | 2 0 up to 31st December 1887 | | |
| Whole District | | | | | | | | | | | 2 0 | |
| *Khandesh* | | | | | | | | | | | (c) 0 12<br>(d) 2 0 from 1st January 1888 | |
| *Ahmednagar* | .. | 2 8 | 2 8 | 2 8 | 2 8* | 2 8* | 2 8* | 3 0 | 3 0 | 3 0 | 3 0 | * For the town of Ahmednagar and radius of 10 miles, the rate was R2 12 |
| *Poona* | 2 8 | 2 8 | 2 8 | 2 8 | 2 8† | 2 8† | 2 8† | 3 0 | 3 0 | 3 0 | 3 2 | † For the city and cantonment and radius of 10 miles the rate was R2-12. |
| *Sholapur* | | 2 8 | 2 8 | 2 8 | 2 8‡ | 2 8‡ | 2 8‡ | 3 0 | 3 0 | 3 0 | 3 0 | ‡ For the city and radius of 10 miles the rate was R2 12. |
| *Satara* | | 2 8 | 2 8 | 2 8 | 2 8‡ | 2 8‡ | 2 8‡ | 3 0 | 3 0 | 3 0 | 3 0 | |
| Belgaum | | | | | 2 8 | 2 8 | 2 8 | 3 0 | 3 0 | 3 0 | 3 2 | |
| *Dharwar*— | | | .. | | | | | 2 1 † | 2 1 † | 2 1¶† | 3 0 | † For the towns of Dharwar and Hubli and a radius of 10 miles round each |
| | | | | | | | | 2 8‡ | 2 8‡ | 2 8‡ | | ‡ For the rest of the District. |
| *Bijapur* | | | | | | | | 2 8 | 2 8 | 2 8 | 3 0 | ¶ For the talukas of Roha Mangaon and Mahad. |
| *Kanara*— Haliyal taluka and Supa Petha | | | .. | | | .. | 2 8 | 3 0 | 3 0 | 3 0 | 3 0 | ** Rest of the district. |
| *Kolaba* | | 1 8¶<br>1 12** | 1 12 | 1 12 | 1 12 | 1 12 | 1 12 | 2 0 | 2 0 | 2 0 | 2 0†† | †† Up to 31st December 1887 From 1st January 1888 extra percentage system |

(c) In Navapur Peta, Akrani Pargana, and the villages situate within Mehwas limits in Taloda taluka and in the Dangs and Mehwas States. (d) In the rest of the district

T D MACKENZIE,
*Acting Chief Secretary to Government*

No 20 (Revenue) dated 7th January 1890

From—C A GALTON Esq Secretary to the Government of Madras Revenue Dept.
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

Adverting to your letter, dated 9th July 1889, No 3506 I am directed to forward a copy of the marginally noted Proceedings of this Government, from which it will be seen that His llency the Governor in Council is of opinion that the increase in consumption during nt years is not due to any encouragement given to drinking but to the growth of popula-, the prosperity of the poorer classes, due to a succession of favourable seasons, and to the ess of the measures adopted to put down illicit traffic.

No 19 dated 7th January 1890

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*Extract from the Proceedings of the Government of Madras, Revenue Department,—No 19 (Revenue), dated 7th January 1890*

d again the following—

G O dated 26th July 1889 No 4692 (Mis Revenue)

d the following letter—

No 3506 dated 9th July 1889

From—E J SINKINSON Esq Offg Secy to the Govt of India DEPT OF FINANCE AND COMMERCE
To—The Secretary to the Government of Madras, Revenue Department.

In continuation of my letter No 3392 dated the 3rd July 1889 I am directed to ard copies of the report of the debate in the House of Commons on the subject of ise administration in India, and to request that you will submit, for the considera of the Government of India, any remarks which His Excellency the Governor in ncil may desire to make on the statements made and figures quoted in the debate, so far hey relate to Madras

2 I am also to ask that a table showing the rates of duty on liquor and the selling es of opium sold to licensed dealers for consumption in India in force each year since 1860, be prepared and forwarded with your reply

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No 4692 (Mis Revenue) dated 26th July 1889

Order thereon by the Government of Madras

Referred to the Board of Revenue for early remarks

2 The statement asked for by the Government of India in paragraph 2 of the letter ıld also be furnished

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d also the following—

Proceedings of the Board of Revenue (Separate Revenue) dated 20th September 1889 No 344 —

d—

Endorsement of the Secretary of Government Revenue Department dated 26th July 1889 No 4692 on letter from the Government of India No 3506 dated 9th July 1889 forwarding with remarks copies of the report of the debate in the House of Commons on the subject of the Excise administration of the Government of India

*Resolution* —As desired in paragraph 2 of the order above read, the Board beg to submit statements giving, so far as the information is available in their office, the particulars called by the Government of India as to the rates of duty on spirits and the selling prices of m sold to licensed dealers in each year since 1860

2 In regard to the rates of duty on spirits, it is necessary to explain that the excise system was not introduced into the districts named in the margin until the years shown against them, so that the rates of duty cannot in these cases be stated for earlier years, that in South Arcot up to 1888 89, and in other excise ricts (except Madras) up to 1884-85, the rates of duty shown in the statement include the ments made to Government for the monopolies of the manufacture and sale of spirits which not be separated, so that the rates of duty may alone be shown, and that in the case of Madras District the rates of duty shown in the statement include up to 1884 85 inclusive license fees of the shops

stna—1886-87
am I (a part of the district only for the second)—1885 86
u h Canara—1887 88
labar (except the Wynaad)—1885 86.

3 Under these circumstances, the statement is quite misleading, in that it represents a

general reduction of duty to have taken place in South Arcot in 1888 89, in Madras in 1885 86, and in the other districts in 1884 85 The apparent reduction was due in all these cases to a radical change of system, whereby (1) in most instances the grant of the monopoly of the manufacture and supply of spirits was first separated from the grant of the privilege of sale and was then abandoned, and (2) in all cases the privilege of sale (subject of course to the payment of duty) was separately leased out Before the change the rates of duty shown in the statement represented the whole incidence of taxation per gallon of spirits After the change, the taxation on spirits consisted of two parts—first, the duty directly charged at the time of the issue of the spirits from the distilleries, and secondly, the duty indirectly levied by the leasing out of the privilege of sale The effect of this double method of taxation has been greatly to enhance during recent years the sum realised by the State per gallon of spirits sold, as will be seen from the following statement, in which both the direct and the indirect duty are shown together under the head of incidence of taxation —

*Incidence of taxation per gallon of spirits of 30° under proof*

| Districts | 1883-84 | 1884 85 | 1885 86 | 1886 87 | 1887 88 | 1888 89 | 1889 90 (estimate) |
|---|---|---|---|---|---|---|---|
| | R a p | R a p | R a p | R a p | R a p | R a p | R a p |
| Ganjam | 1 12 0 | 2 6 6 | 2 10 11 | 2 9 0 | 2 4 4 | 2 5 11 | 2 6 11 |
| Vizagapatam | 1 12 0 | 2 10 1 | 2 10 7 | 1 15 2 | 2 0 0 | 2 2 5 | 2 4 0 |
| Godavari | | | | Rented | | | |
| Kistna | | Rented | | 1 8 1 | 1 9 7 | 2 6 10 | 2 6 [illegible] |
| Nellore | 1 12 0 | 2 12 0 | 2 15 8 | 2 9 4 | 3 2 11 | 3 0 0 | 3 6 9 |
| Cuddapah | 2 4 0 | 3 12 10 | 4 5 2 | 3 8 3 | 3 8 1 | 3 7 7 | 3 12 5 |
| Anantapur | 2 0 0 | 2 15 5 | 3 6 4 | 2 9 6 | 2 13 11 | 2 15 10 | 3 8 9 |
| Bellary | 2 0 0 | 3 4 9 | 3 10 4 | 2 14 7 | 2 12 8 | 3 0 10 | 3 4 7 |
| Do Cantonment | 2 13 0 | 3 5 8 | 3 10 1 | 2 14 2 | 3 14 3 | 3 8 1 | 3 12 6 |
| Kurnool portion | Rented | | 2 2 2 | 2 9 10 | 2 12 10 | 3 10 8 | 3 6 5 |
| Madras { One kind of spirit | 3 3 10 | 3 4 1 | 3 15 9 | 4 2 8 | 3 11 1 | 4 0 9 | 4 8 0 |
| Madras { 2nd do do | 3 9 0 | 3 9 0 | 4 6 8 | 5 13 9 | 4 7 5 | | |
| Chingleput | 2 5 0 | 2 14 3 | 3 0 1 | 4 4 10 | 3 6 2 | 3 9 7 | 3 11 2 |
| North Arcot | 2 4 0 | 3 4 7 | 3 6 9 | 3 15 2 | 3 7 6 | 3 8 3 | 3 13 6 |
| South Arcot | 2 0 0 | 2 0 0 | 2 0 0 | 1 15 5 | 2 2 11 | 2 10 2 | 2 11 5 |
| Tanjore | 2 0 0 | 2 13 10 | 3 8 1 | 2 15 11 | 2 11 4 | 2 8 9 | 2 15 8 |
| Trichinopoly | 2 0 0 | 2 13 [illegible] | 3 5 7 | 3 3 11 | 2 13 9 | 2 15 7 | 3 5 0 |
| Madura | 1 8 0 | 2 9 8 | 2 12 3 | 3 12 10 | 3 1 11 | 3 1 1 | 3 10 11 |
| Tinnevelly | 1 8 0 | 2 10 11 | 3 4 1 | 3 11 5 | 3 8 6 | 2 13 9 | 3 6 11 |
| Coimbatore | 2 0 0 | 4 12 0 | 4 13 9 | 3 6 10 | 3 5 3 | 3 1 [illegible] | 3 8 7 |
| Nilgiris | 2 13 0 | 4 6 [illegible] | 4 8 6 | 4 1 4 | 3 14 3 | 4 2 6 | 4 4 10 |
| Salem | 2 4 0 | 3 13 0 | 4 8 9 | 3 10 2 | 3 3 7 | 3 8 7 | 3 15 8 |
| South Canara | Rented (combined arrack and toddy) | | | | 1 13 8 | 0 14 4 | 2 4 0 |
| Malabar | 2 13 0 | 2 5 2 | 2 3 11 | 1 14 10 | 2 5 3 | 2 2 0 | 2 0 5 |

4 In r gaid to the debate in the House of Commons on the 30th April last, copy of a report of which has been forwarded for their remarks, the Board have little to say Most of the criticisms directed at what the speakers called the excise system of the Government of India are applicable to two or three only out of perhaps fifteen or twenty excise systems in force in different parts of India Only one of those two or three systems is in force in this Presidency at all and that is moribund here, being in course of being superseded by other methods in pursuance of the policy which has guided the Abkari administration here for nearly twenty years as rapidly as the necessary steps to this end can be taken As far as that system is here in force, it is free from the objectionable features on which the speakers in the recent debate commented

5 The Board do not understand what is meant by the statement at page 3 of the report that contractors pay for the outstills certain fixed sums and contract with the Government to pay lump sums for the use of the outstills This seems to indicate that the speaker believed an outstill to be a kind of implement or machine, the property of Government But there may be some error in the report.

6 It is not the case that there is here a steadily increasing manufacture of beer strong in alcohol on which no duty is paid (page 7 of the report) The manufacture of beer is increasing but it is not allowed to contain more than 8 per cent of alcohol (about the proportion in Bass'Ale), and analyses are frequently made to ensure the observance of this condition Duty is, and for years past has been, charged on beer made in this Presidency and sold to the public at the same rate (1 anna per gallon) as on imported beer

7 In this Presidency we do not force people to find sites for shops, nor do we fix maximum prices We gave that up long ago When we do interfere with prices, it is to fix minimum prices

8 It must be extremely difficult for persons in England, who desire to criticise the Indian Abkari administration, to obtain an accurate knowledge of the details of the different

ari systems and to understand their varying effects both on the revenue and on the moral and erial condition of the people, and the Board can make allowances for persons who fail in this cult task But it seems to them quite inexcusable that persons who take on themselves istruct the Government of India and its servants in the performance of their duties should to acquaint themselves with the physical facts of the case, which the officers of the depart-t, however anxious to earn promotion by increasing the revenue neither created nor modify or abolish Mr McLaren (page 15) is evidently ignorant of the facts that, unless icular care is taken to prevent fermentation beginning, toddy ferments almost as soon lrawn that toddy is mostly sold in a state of fermentation, and that fully fermented ly has been frequently proved to contain more than 10 per cent of proof spirit, that is, that it the strength of strong beer Toddy is so cheap—often less t an an anna a gallon—that believed by many to be the cause of more drunkenness than arrack But this is a point hich further information is required and on which it is possible that no dictum of univer pplication can be laid down

9 The figures on which Mr Caine bases his arguments at page 8 of the report appear to been derived from authentic sources But their application by Mr Caine shows that as not fully apprehended the facts He has omitted to notice that the figures apply lifferent areas and populations The statistics of consumption in rented districts are so ustworthy that the Board make it a rule never to base arguments upon them Omitting 1, the actual facts as to the consumption of recent years are shown in the subjoined state t —

*ment showing the area, population and consumption of spirits reduced to proof strength in the excise tracts of the several districts of the Madras Presidency for seven years ending 1888 89*

| ISTRICTS | 188 83 | 1883 84 | 1884 85 | 1885 86 | 1886 87 | 1887 88 | 1888 89 |
|---|---|---|---|---|---|---|---|
| | Gals | Gals | G ls | Gals | Gals | Gals | Gals |
| am | 39 004 | 41 835 | 35 316 | 27 020 | 24 579 | 24 170 | 24 044 |
| g patam | 11 699 | 11 226 | 9 941 | 9 590 | (a) 26 479 | 29 133 | (b) 36 823 |
| na | | | | | (c) 71 85 | 112 0 9 | 115 548 |
| re | 37 638 | 38 8 9 | 35 276 | 30 948 | 39 813 | 42 106 | 39 240 |
| pah | 51 623 | 50 205 | 45 08 | 38 189 | 43 14 | 46 703 | 47 541 |
| tapur | 27 474 | 26 141 | 23 7 6 | 19 679 | 2 928 | 32 380 | 32 837* |
| ry | 68 70 | 73 637 | 67 9 0 | 54 225 | 60 240 | 73 475 | 70 144 |
| ool | | | | (d) 35 437 | 41 2 | 38 798 | 28 022 |
| as | 12 622 | 125 783 | 127 474 | 108 977 | 99 400 | (e) 140 73 | (f) 152 048 |
| leput | 40 183 | 39 718 | 45 087 | 47 904 | 41 123 | ( ) 57 38 | (f) 35 237 |
| Arcot | 78 5 0 | 76 47 | 81 778 | 83 202 | 86 368 | 91 157 | 91 323 |
| Aro t | 47 571 | 55 514 | 70 769 | 63 3 4 | 74 981 | 80 670 | (g) 95 740 |
| re | 27 781 | 33 87 | 34 142 | 24 218 | 28 669 | (h) 37 04 | 39 100 |
| inopoly | 31 164 | 36 312 | 3 7 | 26 623 | 29 07 | (h) 32 157 | 35 282 |
| ra | 40 924 | 46 7 1 | 48 205 | 41 8 6 | 39 096 | 42 477 | 48 225 |
| velly | 31 06 | 3 462 | 35 115 | 26 346 | 21 700 | 21 718 | 6 566 |
| atore | 45 126 | 47 594 | 40 23 | 35 391 | 38 354 | 38 183 | 46 148 |
| is | 40 615 | 40 217 | 35 515 | 27 72 | 28 908 | 36 212 | 31,918 |
| | 46 115 | 53 000 | 48 377 | 36 664 | 41 570 | 54 171 | 52 236 |
| Canara | | | | | | (j) 10 285 | (k) 16 827 |
| ar | 8 001 | 9 198 | 9 257 | (i) 21 751 | 27 055 | 24,197 | 30 458 |
| TOTAL | 99 38 | 842 964 | 833 973 | 759 146 | 890 021 | 1 065 007 | 1 094,807 |
| Sq miles | 93 973 | 93 973 | 93 973 | 99 385 | 104 221 | 104 285 | 106 841 |
| ation | 21 6 9 722 | 21 679 722 | 21 679 722 | 22 331 954 | 23 125 133 | 23 185 133 | 24 374,182 |

) I crease du to chang f law nabling d partment to pre e t m gli g from ne gl bo g rented tr cts
) A additional area of 2,000 square miles and an additional population of a million supplied
) F r nine months District formerly rented
) District formerly rented
) I creased c nsumptio owing to strike among toddy-drawers
) A large area and pop lati transferred from Chingleput to Madras.
) New system adopt d F ch f ontier
) Pre e t a arr ngements on the Pudukota frontier improved
) Fi e l ge tow s with a populati n of 168 000 newly bro ght under the excise system
j) M g l town and ubu bs with a population of 60 000 newly brought under the excise system
) Ma g l taluk (ex lusive of Mangalore town) with a population of 189 049 and an area of 556 square miles added

10 Pages might be written as to the causes of the fluctuations in consumption shown in the above statement But this is not necessary It is sufficient to state that the consumption of the tracts which have been under the excise system continuously during the period treated of has been as stated in the margin These tracts must be considered by themselves if the comparison is to be a fair one, and if a just judgment is to be formed as to the efficiency of present arrangements for the

| rs | Consumption of spirits proof gallons. |
|---|---|
| 83 | 799 335 |
| 84 | 842 964 |
| 85 | 833 973 |
| 86 | 710 425 |
| 87 | 759 107 |
| 88 | 889 102 |
| -89 | 918 360 |

double object of reducing the consumption and of increasing the revenue The increase in the consumption of spirits was thus about 15 4 per cent, or 005 of a gallon per head of the population in the period of six years In 1882 83 however, the country was still far from having recovered from the effects of the great famine of 1876—78 The interval between 1882 and 1889 was one of general prosperity, during which the population probably increased by fully 5 per cent The increase in the consumption of spirits does not, therefore, appear to the Board to indicate any increase of intemperance or to warrant the conclusion that the abkari system was in any way open to blame On the contrary, the system is such that, as soon as the rise of consumption in the early part of 1888 89 showed that the increase of 1887 88 was not ephemeral the Government was at once able to increase the rates of duty charged in the current year to the extent shown in the last column of the enclosed statement of rates of duty

11 But it is unnecessary to lengthen these remarks or to take up the time of Government with the correction of the many errors as to facts and motives, as well as to principles, into which several of the speakers in the recent debate were betrayed by want of knowledge of the subject It will suffice for the Board to say that they are in possession of two letters from Mr Caine to their Secretary in one of which (dated December 5th, 1888) he says, 'I am quite convinced that the methods pursued in Madras Presidency are better than those in any other province of British India, judging by results at any rate" while in the other (of the 19th of the same month) he writes, "I have always considered the Abkári Department of Madras the best administered in all India"

*Statement showing the rates of excise duty on country spirits at 30° under proof in the Madras Presidency*

| Districts | 1874-75 | 1875-76 | 1876-77 | 1877-78 | 1878-79 | 1879-80 | 1880-81 | 1881-82 | 1882-83 | 1883-84 | 1884-85 | 1885-86 | 1886-87 | 1887-88 | 1888-89 | 1889-90 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p |
| 1 Ganjam | 1 0 10 | 1 6 9 | 1 6 9 | 1 6 9 | 1 12 0 | 1 12 0 | 1 12 0 | 1 12 0 | 1 12 0 | 1 12 0 | 1 4 0 | 1 4 0 | 1 6 0 | 1 6 0 | 1 5 0 | 1 5 0 |
| 2 Vizagapatam | 1 0 10 | 1 8 6 | 1 8 6 | 1 8 6 | 1 12 0 | 1 12 0 | 1 12 0 | 1 12 0 | 1 12 0 | 1 12 0 | 1 2 0 | 1 2 0 | 1 4 0 | 1 6 0 | 1 5 0 | 1 5 0 |
| 3 Godávari | | | | | | | | | | | | | | | | |
| 4 Kistna | | | | | | | | | | | | | 0 12 0* | 0 12 0* | 1 5 0* | 1 5 0* |
| 5 Nellore | | 1 8 6 | 1 8 6 | 1 8 6 | 1 12 0 | 1 12 0 | 1 12 0 | 1 12 0 | 1 12 0 | 1 12 0 | 1 4 0 | 1 4 0 | 1 5 4 | 1 13 6 | 1 12 0 | 2 3 0 |
| 6 Cuddapah | | | | | 2 0 0 | 2 0 0 | 2 0 0 | 2 4 0 | 2 4 0 | 2 4 0 | 1 6 3 | 1 6 3 | 1 12 0 | 1 12 0 | 1 12 0 | 2 3 0 |
| 7 Anantapur | (Figures included in Bellary as both formed one district till 1881-82) | | | | | | | 2 0 0 | 2 0 0 | 2 0 0 | 1 6 3 | 1 6 3 | 1 12 0 | 1 12 0 | 1 12 0 | 2 3 0 |
| 8 Bellary { Cantonment | | 2 12 0 | 2 12 0 | 2 12 0 | 2 13 0 | 2 13 0 | 2 13 0 | 2 13 0 | 2 13 0 | 2 13 0 | 2 0 0 | 2 0 0 | 2 3 0 | 2 12 10 | 2 10 0 | 3 1 0 |
| Bellary { District | | | | | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 1 8 3 | 1 8 3 | 1 13 0 | 1 12 0 | 1 12 0 | 2 3 0 |
| 9 Kurnool | | | | | 1 12 0 | 1 12 0 | 1 12 0 | | | | | 1 6 0 | 1 5 0 | 1 5 0 | 1 12 0† | 2 3 0† |
| 10 Madras { Pattai | 2 14 0 | 2 14 0 | 3 2 0 | 3 2 0 | 3 3 0 | 3 3 0 | 3 3 0 | 3 3 10 | 3 3 10 | 3 3 10 | 3 2 6 | 2 12 10 | 2 12 10‡ | 2 12 10 | 2 10 0 | 3 4 6 |
| Madras { Colombo | 3 6 [illegible] | 3 6 [illegible] | 3 7 10 | 3 4 10 | 3 5 0 | 3 5 0 | 3 7 0 | 3 7 0 | 3 7 0 | 3 9 0 | 3 9 0 | 3 9 0 | .. | | | |
| 11 Chingleput | 2 0 0 | 2 4 0 | 2 4 0 | 2 4 0 | 2 4 0 | 2 4 0 | 2 4 0 | 2 5 0 | 2 5 0 | 2 5 0 | 1 6 0 | 1 6 0 | 2 3 0 | 2 3 0 | 2 3 0 | 2 10 0 |
| 12 North Arcot | 1 12 0 | 2 4 9 | 2 4 9 | 2 4 9 | 2 6 0 | 2 4 0 | 2 4 0 | 2 4 0 | 2 4 0 | 2 4 0 | 1 6 0 | 1 6 0 | 2 3 0 | 2 3 0 | 2 3 0 | 2 10 0 |
| 13 South Arcot { Frontier<br>{ Other taluks | 1 12 0 | 1 12 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 1 5 0<br>2 0 0 | 1 5 0<br>2 3 0 |
| 14 Tanjore | | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 1 7 5 | 1 7 5 | 1 13 0 | 1 12 0 | 1 12 0 | 2 3 0 |
| 15 Trichinopoly { Towns<br>{ Districts | | 1 12 0 | 1 12 0 | 1 12 0 | 1 12 0 | 1 12 0 | 1 12 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0<br>1 6 0 | 2 0 0<br>1 6 0 | 2 3 0<br>1 12 0 | 2 3 0<br>1 12 0 | 2 3 0<br>1 12 0 | 2 10 0<br>2 3 0 |
| 16 Madura | | | | | 1 8 0 | 1 8 0 | 1 8 0 | 1 8 0 | 1 8 0 | 1 8 0 | 1 7 0 | 1 7 0 | 1 12 0 | 1 5 0 | 1 12 0 | 2 3 0 |
| 17 Tinnevelly | | | | | 1 8 0 | 1 8 0 | 1 8 0 | 1 8 0 | 1 8 0 | 1 8 0 | 1 8 1 | 1 8 1 | 1 12 0 | 1 12 0 | 1 12 0 | 2 3 0 |
| 18 Coimbatore | | 1 12 0 | 1 12 0 | 1 12 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 2 0 0 | 1 8 3 | 1 8 3 | 1 12 0 | 1 12 0 | 1 12 0 | 2 3 0 |
| 19 Nilgiris | | 2 12 0 | 2 12 0 | 2 12 0 | 2 13 0 | 2 13 0 | 2 13 0 | 2 13 0 | 2 13 0 | 2 13 0 | 2 6 6 | 2 6 6 | 2 3 0 | 2 12 10 | 2 10 0 | 3 4 6 |
| 20 Salem | | 1 12 0 | 2 3 0 | 2 3 0 | 2 4 0 | 2 4 0 | 2 4 0 | 2 4 0 | 2 4 0 | 2 4 0 | 1 4 6 | 1 4 6 | 1 12 0 | 1 12 0 | 1 12 0 | 2 3 0 |
| 21 South Canara | | | | | | | | | | | | | | 1 0 0 | 1 0 0 | 0 12 0 |
| 22 Malabar { Towns<br>{ Wynaad taluk | | | | | 2 13 0 | 2 13 0 | 2 13 0 | 2 13 0 | 2 13 0 | 2 13 0 | 1 15 0 | 1 4 0<br>1 15 0 | 1 4 0<br>2 3 0 | 0 11 0<br>2 12 10 | 0 8 0<br>2 10 0 | 0 8 0<br>3 1 0 |

* In the upland taluks and Masulipatam Town

† With the exception of Cumbum and Márkapur taluks, which always continued under the rented system

‡ Up to 1885-86, Madras Town Abkári was under amani management under the dowle system.

## APPENDIX

*Statement showing the selling prices of Opium per Tola (180 grains) sold to licensed dealers for consumption in the Madras Presidency*

| District. | 1886-87 | 1887-88 | 1888-89 [2] |
|---|---|---|---|
| | *R a p* | *R a p* | *R a p* |
| 1 Ganjam | 0 2 8<br>to 0 3 9 | 0 3 2<br>to 0 4 8 | * |
| 2 Vizagapatam | 0 3 4<br>to 0 3 9 | 0 3 9<br>to 0 4 6 | 0 4 2<br>to 0 4 7 |
| 3 Godavari | 0 3 7<br>to 0 4 7 | 0 4 0<br>to 0 4 3 | 0 4 1<br>to 0 4 11 |
| 4 Kistna. | 0 3 3<br>to 0 4 0 | * | 0 3 10<br>to 0 4 6 |
| 5 Nellore | 0 4 1<br>to 0 6 8 | 0 4 1<br>to 0 8 10 | 0 4 5<br>to 0 6 0 |
| 6. Cuddapah | 0 3 8<br>to 0 4 9 | 0 4 0<br>to 0 6 0 | 0 4 2<br>to 0 5 4 |
| 7 Anantapur | 0 4 6<br>to 0 4 8 | 0 4 0<br>to 0 5 1 | 0 4 3<br>to 0 10 3 |
| 8. Bellary | 0 3 9<br>to 0 4 6 | 0 2 7<br>to 0 5 1 | 0 2 1<br>to 0 6 0 |
| 9 Kurnool | 0 3 10<br>to 0 4 4 | 0 4 3<br>to 0 10 8 | 0 4 8<br>to 0 5 4 |
| 10 Madras | 0 3 11 | * | 0 3 11<br>to 0 4 11 |
| 11 Chingleput | * | 0 4 0 | 0 4 4 |
| 12 North Arcot | 0 3 9<br>to 0 4 0 | 0 8 7<br>to 0 4 0 | 0 4 0<br>to 0 5 0 |
| 13 South Arcot | * | 0 4 6<br>to 0 6 0 | 0 4 0<br>to 0 7 6 |
| 14 Tanjore | 0 3 10<br>to 0 6 0 | 0 4 4<br>to 0 6 0 | 0 4 0<br>to 0 5 4 |
| 15 Trichinopoly | * | 0 4 8<br>to 0 5 0 | 0 4 4<br>to 0 6 0 |
| 16 Madura | 0 4 0<br>to 0 4 2 | 0 4 6 | 0 4 8 |
| 17 Tinnevelly | 0 4 0<br>to 0 4 6 | 0 4 0<br>to 0 5 4 | 0 4 3<br>to 0 10 0 |
| 18 Coimbatore | 0 3 11<br>to 0 6 2 | 0 3 11<br>to 0 6 0 | 0 4 0<br>to 0 5 4 |
| 19 Nilgiris | 0 3 4<br>to 0 4 1 | 0 3 4<br>to 0 4 1 | 0 4 6 |
| 20 Salem | 0 4 0<br>to 0 8 0 | 0 4 0<br>to 0 10 0 | 0 4 8<br>to 0 7 0 |
| 21 South Canara | 0 6 0<br>to 0 6 2 | 0 3 5<br>to 0 7 3 | 0 4 8<br>to 0 11 8 |
| 22 Malabar | 0 3 0<br>to 0 8 0 | 0 4 0<br>to 0 8 0 | 0 3 0<br>to 0 7 0 |

* Not furnished by Collector and called for

*N B*—(1) These rates represent the prices realized by the wholesale importer from the licensed vend farmer The Board have no information of the rates of purchase by the importer

(2) Information is not available for the years anterior to 1886 87

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**Read also—**

No. 6225 dated 9th December 1889

From—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE
To—The Secretary to the Government of Madras.

*Abstract*—Requesting an early reply to the communication inviting remarks on the recent debate in the House of Commons on the excise policy of the Government of India

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**Read also—**

Telegram dated 30th December 1889

From—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE
To—The Secretary to the Government of Madras.

*Abstract*—Inquiring when reply to letter from the Government of India, forwarding for remarks, copies of the debate of House of Commons on the Excise administration of India, is expected

**Order thereon by the Government of Madras**

With the proceedings read above, the Board of Revenue submits the tabular statements, howin„ the rates of duty on spirits and the selling prices of opium foi a series of years, called ›r by the Government of India in its letter, dated 9th July 1889, No 3506 together with 𝔍marks on the statements made and figures quoted in the debate in the House of Commons, ›ferred to in the Government of India letter, so far as these statements and figures relate to ›is Presidency

2 In regard to the rates of duty on spirits, the Board has taken for the first year of the ries 1874 75 which was the last year of the operation of what has been termed the "experi ental excise system,' which originated in the district of Ganjam in 1869 and was extended › four other districts (Vizagapatam Chingleput, North Arcot, and South Arcot) in 1872 73 he second year of the series marks the beginning of what may be termed the ' second or im oved excise system" which was introduced in nearly half the Presidency, and which differed om the previous system in that it fixed the duty in the different districts with reference to the tual selling prices therein in tead of arbitrarily as under the first system, as also the maxi um and minimum selling prices and required the contractors to guarantee a minimum venue determined by competitive tenders Under both these systems, the contractor had the onopoly both of manufacture and of sale and paid to Government on account of both these ivileges a duty on each gallon of spirit issued from his distillery It is this duty that is ›tered in the statement up to the year 1883 84

3 The apparent decrease in the duty after this year was due to the important change troduced in 1884, on the recommendation of the Abkari Committee of separating the pri leges of manufacture and sale and collecting the revenue partly as before, in the shape of duty on each gallon of spirit issued from the distilleries and partly in the shape of rent ›rived by leasin„ out, in open auction, the privilege of sale In the period subsequent to the troduction of this system the duty shown in the statement represents only the still head ›ty For purposes of comparison, however the Board has given in paragraph 3 of its Pro edin„s a statement showing the total incidence of taxation obtained by adding together ›e still head duty and the incidence of the vend rents on each „allon at 30° under proof ›is statement shows that the total duty has increased considerably during recent years ex ›ding in many places, the tariff rate (R3 8)

4 In regard to the increase in consumption observable in recent years the Government tirely agrees with the Board in believing that it does not indicate any increase in intem rance The Board is however, mistaken in supposing that Mr Caine has made a wrong use his fi„ures All his figures except those for two of the earlier years seem to have been ken from Sir David Barbour's Financial Statement referred to by him and agree (when ›luced to London proof strength) with the figures given in paragraph 10 of the Board's oceedin„s and his remarks about increase relate therefore, only to those tracts which have ›tinuously remained under the excise system from before the introduction of the new system 1884 85 In these tracts the consumption in 1888 89 shows as compared with that in 83 84, the year previous to the new system an increase of only 8 3 per cent This increase fully explained by the increase in population noticed by the Board and by the growing ›sperity of the poorer classes during the last few years due to a succession of very favour e agricultural seasons To these causes may also be added the gradually increasing success ›endin„ the measures adopted to suppress illicit practices

5 As observed by the Board, every increase in consumption which is not due to transient ›ses is at once met by increasing the duty This was done pretty generally throughout the ›se tracts at the beginning of this year, and a proposal to further enhance the duty from the ginning of the next year is now under the consideration of Government

6 How far Mr Caine's statement in regard to "beer' is correct is pointed out in paragraph 6 of the Board's Proceedings His statement that no duty is paid on beer is true in regard to the issues to the Government Commissariat Department, which form the bulk of the manufacture * These issues are exempted from excise duty just as Government imports are exempted from customs duties

| — | Beer | | Total. | Percentage of column 2 on column 4 |
|---|---|---|---|---|
| | Issued to the Commissariat Department | Issued to the public | | |
| 1 | 2 | 3 | 4 | 5 |
| | Gal | Gals | Gals | |
| 385-86 | 4 1 982 | 46 89 | 368 121 | 87 3 |
| 386 87 | 499 000 | 35 787 | 534 787 | 93 3 |
| 387 88 | 460 796 | 51 68 | 512 364 | 89·9 |
| 388-89 | 418 114 | 128 845 | 546 959 | 76 6 |
| Total | 1 699 292 | 262 989 | 1 962 281 | 86 6 |

7 Mr M'Laren's challenge that if Government wish to be believed that they are actuated by a desire to promote temperance, they might give proof of it by exempting "toddy" from taxation shows, as pointed out by the Board, that information on this subject is very incomplete

8 On the whole, the Government is satisfied that an intimate acquaintance with the Abkari administration as it is now conducted in this Presidency will convince any impartial critic who has not an opposite theory to maintain, that, as far as this Presidency is concerned, everything is being done which it is possible for a Government to do, and this would seem to have been the conviction of Mr Caine himself judging from what he is reported to have stated in his letters to the Board's Secretary

9 In regard to the prices charged to the licensed vendors of opium by the importers, it is reported that information is not available for the years anterior to 1886 87

10 Ordered that the following letter be despatched —

[ Letter No 20 dated 7th January 1890—see page 40 ]

No 6904—843 dated 23rd November 1889

From—L K LAURIE Esq C S Offg Secretary to the Chief Commissioner Central Provinces
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of Mr Sinkinson's letter, No 3506 dated the 9th July last, forwarding copies of the report of the Debate in the House of Commons on the subject of Excise administration in India, and asking for the submission of any remarks which the Chief Commissioner may desire to make on the statements made and figures quoted in the Debate, so far as they relate to the Central Provinces

2 As the figures quoted in the Debate do not bear upon the Excise revenue of these Provinces, it is unnecessary to refer to them With regard to the general statements made on the subject of Excise administration in India, they may be briefly summed up as follows That there has been an increase of drunkenness under British administration that the native population look on drinking as a vice that a native if he drinks at all drinks *to get drunk* that the increase of drinking is due to the cheapening of drink and the multiplication of facilities for drinking and that the unchecked extension of the outstill system and the increase of shops without regard to any standard of number, for purposes of revenue only and in disregard of orders, are the causes which have produced these evil results It is further alleged that a system prevails of making licensees undertake to pay license duty upon a given amount of liquor which makes them force their sales, and that a system of local option ought to be introduced in connection with the establishment of shops

3 I am in the first place to observe that the allegations which are embodied in the foregoing indictment preferred against the Excise administration have been the subject of special enquiry and report during the last few years and that there is really nothing new in them to answer I am to invite a reference to the letters noted on the margin, to which the Chief Commissioner can add but little

No 5316—279 of the 18th November 1886
No. C 50 of the 24th September 1888
No 1668—77 of the 15th March 1889
No 3572—186 of the 13th June 1889

4 As regards the charge that there has been an increase of drunkenness under British administration, I am to point out that there are no exact statistics available of the number of drinkers, or of drinking castes in India The charge is based mainly upon general inference from the growth of the Excise revenue, and upon the evidence of certain witnesses quoted by the Honourable Member for Flintshire, who speak only of facts observed by them in Behar and the tea districts (where it is, the Chief Commissioner understands, admitted that there had been an undue extension of the outstill system), and among the educated classes of Lower Bengal who have, there can be no doubt very largely adopted the pernicious habit of consuming European liquors There is no ground for admitting the accuracy of the statement if applied to the Central Provinces and the general body of the population there In paragraph 4 of this Administration's letter No 5316—279, dated the 18th November 1886, it was explained that the system of freely farming to the highest bidder the right to license outstills and establish shops at pleasure, was in force under Native rule down to the time when the Central Provinces were formed but in consequence of representations made to the Local Government that it did not operate as a restriction on intemperance, it was abolished twenty years ago In other words, so far as these Provinces are concerned, the British Administration found the worst form of outstill farming in existence and temptations to intemperance prevalent, and substituted a stricter system with a view to limit the facilities for drinking and diminishing drunkenness. These are facts which are not to be disputed and the probability that the substitution of restrictive measures for what was practically absolute license has resulted in a diminution of intemperance, is strong enough, the Chief Commissioner thinks, to outweigh any general statement that intemperance has increased in these Provinces since 1860 As pointed out, however, by the Commissioner of Excise (a copy of whose remarks upon the matter at issue is appended), no such general statement has been formulated by public opinion in these Provinces while the consensus of official experience is opposed to such a view

If attention is turned to the state of things in those Feudatory States and Zamindaris i are most behindhand in adopting British forms of administration, and which in this and matters most closely reproduce the state of things which generally prevailed before these nces passed from under Native rule, it will be found that while the Chiefs and Zamindars left to themselves distillation was practically unchecked and there was no limitation upon umber of shops The Chief Commissioner has taken advantage of the re settlement to upon the adoption by the Chanda and other Zamindars of limitations upon the manu re and sale of spirits and has fi m time to time impressed upon the Feudatory Chiefs the bility of imposing checks such as prevail in British territory upon the consumption of s and drugs Considerable improvement has already been effected, especially in the States i have come under direct management

o The statement that the ' native population " look on drinking as a vice is a loose way ing that *certain classes of* the native population take this view for it can hardly be ques l that among the aboriginal races the people of low castes, daily labourers and the agri rists of some malarious neighbourhoods the consumption of spirits is viewed with as much ful indulgence as is accorded to the consumption of beer by the mass of the English e In these Provinces, too, the classes who regard drinking as a vice, *viz*, Hindus of n of the higher castes and the stricter sects of Mahomedans, form—as was pointed out in raph 5 of this Administration s letter above quoted—but a small portion of the total ation "We have here" (to quote the same paragraph) 'in a country, much of which d and hilly and covered with long stretches of forest a large aboriginal population and tain parts large numbers of persons of the lowest castes who, with their forefathers always been accustomed to the use of liquor made from the dower of the mohwa tree It be added that in the malarious tracts which abound in the Central Provinces it is quite ble that the moderate consumption of a weak spirit su h as that ordinarily consumed in Provinces has its beneficial effect in protecting the people from chills and fever"

6 Whatever may be the case elsewhere it is quite incorrect to say that a native of these inces who is in the habit of consuming country liquor ' drinks only to get drunk" As noticed in paragraph 17 of this Administration's letter No C 50 dated the 24th Septemb ı , the extreme weakness of the spirit which is manufactured from mohwa by the kallars se parts is a fairly effective check upon excess Spirituous liquor, which is from 70° to elow London proof must be consumed in inordinate quantities before intoxication super and except on festal occasions the kallar's customer is content with his glass In fact, nly class of natives of these Provinces in respect of whom the accusation that drink is foı the purpose of getting drunk is not a libel is, in the Chief Commissioner's opinion numerically small but more influential, section who have so far adopted European ers as to have cultivated a taste for English spirits Generally throughout India it is owth of intemperance in this class that has given rise to the complaints of native reform ke Keshub Chunder Sen and has served to give point to the charge that drinking habits tended in India under British administration

Pa sing now to he statement that the extension of the outstill system and the multi ion of shops have cheapened drink and increased the habit of drinking it is unnecessary much in refutation of the charge An indication has already been afforded of what the of things was under Native rule, and how the British Government found it necessary to intemperance by restricting the outstill system The history of what was done in the of replacing the obnoxious free farming system by more regulated methods has been in this Administration's letter No C 50 of the 24th September 1888 Although we no exact record of the selling prices of country spirits at the time when these Provinces ormed, there can be no reasonable doubt that the effect of the steps then taken was to drink dearer, not cheaper It has indeed ere now been strongly urged by local experts pirits have been made *too dear*, and that the people are unduly deprived of the simple ant which their forefathers had always been wont to enjoy The fact that of late years umber of outstills has (for preventive reasons) been increased must be considered along the fact that the number of *shops* has been diminished In short, the Chief Commis- considers it beyond question that the increase in the Excise Revenue of the Central Prov is due to the higher prices paid for the right to make and sell liquor, and not to any ion of drinking facilities When the upset prices fixed by the Administration are not ed at auction as a general rule the shops are closed

The allegation that the number of liquor shops is subject to capricious variation and has unduly multiplied is not (so far as these Provinces are concerned) at all in accordance the truth As was stated in paragraph 2 of this Administration's letter No 1668—77, the 15th March last, almost all the liquor shops in these Provinces have been established for

many years and new ones are, as a rule only opened upon a representation made to the Deputy Commissioner that there is a local demand for a shop The standing orders in the Excise Manual are that "no more shops should be licensed than are necessary to meet the legitimate requirements of the liquor consuming classes" (*vide* paragraph 15 of this Administration's letter No C 50 of the 24th September 1888) As a matter of fact the number of shops now open (7,604) differs little from the number open eighteen years ago (7 361) and is considerably below the total of the year 1882 (*vide* the statistics appended to my letter No 3572—186 dated the 13th June last) The increase is far below what might have been expected, looking to the increase of the population and the wealth which the trade in wheat and cotton has poured into the province The same statement is true of the number of *Opium* shops, which was 990 in 1872 and is 990 now The question—referred to by the Excise Commissioner—as to whether we might not be justified in closing all *Madak*—as distinct from *Opium*—shops, is now engaging the Chief Commissioner s attention the opinions of all Commissioners and Deputy Commissioners upon the subject having been called for Mr Mackenzie is personally inclined to agree with Mr Priest that it would be a useful reform to close absolutely these ***Madak*** dens

8 The system of making licensees undertake to pay license duty upon a given amount of liquor is not in force in these Provinces

9 With regard to the feasibility of introducing into the Central Provinces the system of "local option, it is unnecessary I am to say to add anything to the report made on this subject in my letter No 1668—77 of the 15th March last The instructions contained in the Circular appended to the Excise Commissioner's letter seem to the Chief Commissioner to go as far as possible in the required direction Among the aboriginal tribes of the Central Provinces drink is part of their religion and figures in all their simple ceremonials To place these untutored people at the mercy of Brahmin voters in the matter of the use of liquor would practically be tantamount to a violation of the Queen s proclamation

10 Generally, the Chief Commissioner would submit that the agitation against the Excise system in this country appears to be conducted and stimulated by persons holding extreme views who look upon the consumption of alcohol in any form and in any quantity as pernicious Their real object is not so much to bring the system under reasonable regulation as to stop the consumption of liquor altogether The advocates in India of the general superiority of the sudder distillery system have never gone quite so far as this They were content to propose to make the consumption of spirits a luxury by making them so dear that only the well to-do classes could afford to purchase Criticising a suggestion of this character, Lord Lawrence s Government in 1864 wrote thus — Here is an avowal in the plainest and most unmistakable language that the object is *to deprive the poorer classes* of liquor by so taxing it that it will only be available to the well to do people This, in the opinion of His Excellency in Council is a great injustice to the people ' The Chief Commissioner entirely concurs in this view and thinks that a vast amount of nonsense is talked and written at the present day in regard to the necessity and propriety of making liquor dear in India It is not of course desirable to stimulate the sale of liquor by making it unduly cheap In a way it ought always to be regarded as a luxury but it must be remembered that it is and ought to be left a poor man s luxury Dr Townsend who was for years Sanitary Commissioner in these Provinces once wrote —" The use of alcoholic liquor to excess is not a vice common among the mass of the people, and there appears to be no call for measures of repression to prevent it from spreading The classes that consume liquor are poorly fed and subject to much exposure to weather, and there can be little doubt that under such circumstances a moderate use of alcoholic liquor is beneficial to health The agricultural labourer would suffer more in health if, by the enhancement of the price, or from any other difficulties caused by the working of the Abkari rules he were daily deprived of a moderate amount of liquor after his day's exposure in the rice field, than if easy access to liquor permitted him occasionally to indulge in drinking to excess ' The Chief Commissioner believes, indeed, that drunkenness is by no means co extensive with habits of drinking The people of Italy, Spain, and Southern France are it has often been pointed out proverbially temperate The lower classes of India, both Hindu and Mahomedan, drink far more commonly than observers who know only the habits of the higher caste suppose, but it would be a gross libel on a hard working and law abiding people to say that they are anything but a sober race In these Provinces there is a considerable amount of evidence to prove that the effect of unduly limiting the supply of mohwa spirit always tends to drive the people to drugs—which are cheaper, more portable, more fascinating, and far more deleterious in their effects The true policy of Government should be to discourage the consumption of drugs by making them dear and difficult to procure, to secure to the people an adequate supply of wholesome country spirit at a

From Foreign Department to Chief Commissioner Central Provinces No 209 dated the 6th August 1864

ɔut not prohibitive, price, and to limit the number of shops to the real wants of each y, avoiding thereby the stimulation of drinking which is likely to ensue if an unwhole competition urges dealers to attract custom artificially

1 In conclusion, I am to say that the Table called for in paragraph 2 of Mr Sinkinson's has been prepared as fully as the statistics available allow and will be found appended Excise Commissioner's letter herewith forwarded

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No 1720 dated 30th October 1889

From—H H Priest Esq, Officiating Commissioner of Excise Central Provinces
To—The Assistant Secretary to the Chief Commissioner Central Provinces

With reference to your endorsement No 4505—222, dated the 25th July last, I have the r to submit the statistics called for therein, and to make the following remarks on the ients made in the Debate, a report of which was forwarded with your letter My reason lay in replying to this reference was that I wished to gain some further practical expe of the working of the present Excise system in various parts of the Province than I had ie opportunity of acquiring when your letter first reached me

The chief statements made in the Debate may be summarized as follows —

(1) Drunkenness in India is steadily on the increase
(2) This increase is chiefly, if not entirely due to the Government Excise system which encourages the opening of shops at places where there used to be none, and which stimulates consumption by lowering the price of spirits and binding contractors to pay license duty on a given quantity of spirits whethe they can sell it or not
(3) The outstill system of manufacture and sale is an unmixed evil and should be abolished
(4) In opening shops and in Excise arrangements generally educated Native opinion is neglected or over ridden
(5) The remedy for the present defects in the Excise system consists in the introduc tion of the principle of local option

ly remarks on each of these statements shall be as brief as possible

3 The subject of the supposed increase of intemperance in India, so far as it concerns Provinces and its assumed connection with the Government system of Excise was dealt n considerable detail by my predecessor in this office No 2369 dated the 2nd October and again in his No 1557, dated the 28th August 1888 To the statistics given in these s and in Secretariat letter No 50 dated the 24th September 1888 to the address of the ary, Government of India, Department of Finance and Commerce, I have little or ıg to add but would make the following few observations on the general question

n the first place, there has never so far as I am aware, been any complaint either by ficial English residents or on the part of educated Natives regarding any alleged increase ınkenness among the bulk of the population of these Provinces This absence of all aint might in itself suffice to show that there has been no such increase here as is alleged e taken place in other parts of India but this view is further supported by the evidence competent observers with whom I have had an opportunity of discussing the matter I recently taken some pains in collecting the opinions of officials who have served for many in these Provinces, and they are all of opinion that habitual drunkenness among any class of the people continues to be, as it has hitherto been unknown There is of course, ally among the wilder and more backward tribes, a good deal of drinking at festivities ther social gatherings, but regular drinking to excess is uncommon, and cases of drunken ı public are as rare now as they have been for years past The opinion of Native gentle hom I have consulted tends to support this view, excepting in so far as they are nearly reed in thinking that the consumption of inferior European liquor by the higher and ed classes has certainly increased, and that it has had, and is having, injurious effects y intelligent and well informed Native gentleman recently expressed to me his surprise Government should be making such efforts to decrease the facilities for drinking in the of the poorer classes to whom the cheap and mild stimulant in which they indulge is ally a comparatively innocent pleasure and in some cases a necessity while little or no int is placed on the consumption by the wealthier class of Natives of the much more rious cheap Brandies and Whiskies of European manufacture This is a view which I think, commend itself to all who are acquainted with the facts of Native life I do not therefore that there is adequate or indeed any evidence that there has of late years been eptible increase in drunkenness among the bulk of the population of these Provinces, and

there has most certainly been no such increase as would call for any change in the existing Excise system on that ground alone

4 As regards the statement that the Government system encourages the opening of shops at places where there used to be none, and stimulates the consumption by lowering the price of spirits and forcing sales at reduced rates, it may be said that the statement is not in accordance with the facts in these Provinces

During the last five years I have had considerable experience of the Excise arrangements which exist in the more remote Feudatory States and Zamindaris of the Chhattisgarh Division, and can unhesitatingly say that the facilities for drinking and the consequent drunkenness is greater there than in any British district with which I am acquainted In the wilder parts of these States there is no restriction whatever on the manufacture or sale of spirits Each family regularly manufactures what it requires the consumption of liquor at social gatherings is very large, and drunkenness is, among the lower castes very general A perusal of the correspondence regarding the introduction of a simple system of Excise among the Khonds of the Patna and Kalahandi States will suffice to confirm these statements In other States and Zamindaris where more attention is paid to revenue it is the custom either to lease each village in the State to a separate contractor or to lease the whole area or large portions of it to single contractors In neither case are any restrictions placed either on the number or locality of stills or shops or on the quality or selling price of liquor I have indeed never met with a single instance either of prohibition or restriction in any area under Native rule It was an Excise system similar to that which I have thus briefly described which existed throughout these Provinces when they first came under British rule —and how, under these circumstances the people could then have been more sober than they now are or how our system of rigidly restricted and high priced monopolies can have encouraged drinking, it is difficult, in the absence of precise and detailed evidence to understand or believe

5 As a further proof that the number of shops or the facilities for drinking have not increased under British rule I may mention that in 1861 62 the number of shops open for the sale of liquor of all kinds was 7 335 while in the present year, with an increase in population between the first census of 1866 and that of 1881 of 22 8 per cent it only amounts to 7,504 As the number of shops has thus been nearly stationary, while the letting price of monopolies has owing to the prevention of smuggling and increased competition very largely increased, it is difficult to see how the price of liquor can have decreased, as was alleged in the course of the Debate now under reference It may be added that the system of obliging contractors to pay duty on a larger quantity of liquor than they can be expected to sell, does not exist in these Provinces

6 As regards the emphatic condemnation of the outstill system by the supporters of the Resolution passed by the House of Commons I would refer to the remarks made in paragraphs 5 to 7 of the Chief Commissioner s Review of the Provincial Excise Report for 1888 89 As in most administrative matters the question of the system to be adopted is not merely one of abstract ethical expediency, but also of practical efficacy The general extension of the sadar distillery system to these Provinces has had a fair trial in past years and was found unsuited to local circumstances It led to illicit distillation and gave great facilities for dishonesty It has now been replaced by a system of sadar distilleries in thickly populated areas, with outstills in rural tracts No other alternative, except that of the entire prohibition of the sale of liquor, has been suggested and in default of such suggestion the present system must be given a fair trial What is intended now is, to improve the present outstill system where it exists, by abolishing shops where there is no steady demand for liquor by fixing adequate upset prices for all outstill circles, and by paying careful attention to public opinion in the matter of the number and location of shops On all these points Circular orders have issued and the matter is having very careful attention

7 As regards the fourth point raised in Debate (*i e*, the alleged neglect of public opinion on the subject of the location of shops and regarding Excise arrangements generally) I may mention that this subject has been dealt with in a special letter by my predecessor (No 394 dated the 4th March 1889) To the remarks therein made I have nothing to add except that all possibility of misconception of the intentions of Government on this head has now been removed by the Circular (copy of which is attached) which was recently issued by me with the previous approval of the Chief Commissioner

8 With respect to the proposed remedy of local option, hinted at in the last statement which I have extracted from the report of the Debate, I would urge, in the first place, that before the decision of a complicated question of this kind is made over to a partially educated and ill informed majority, it should be clearly shown that a real evil exists, and that the present arrangements are radically defective

In the case of these Provinces no such proof has, so far as I am aware, been adduced It
not been shown either that drunkenness has increased, that liquor has been unduly
ened, or that a definitely expressed public opinion has been over ridden or neglected
over, even if these points had been proved, the expediency of handing over the decision of
n Excise questions to a native majority seems very doubtful In England there is no
ed division between classes who drink and those who do not drink, and abstention from
ing is not a leading principle of any of the chief religious bodies In all ranks of society
are people who consume spirits in one form or another, and the educated and wealthy are
ich interested in the drink traffic as the poor and ignorant A decision by local option would
herefore in our own country merely be a decision by tradition or caste, but would gene-
be the result of reasoned opinion based on an examination of the facts of the case, and
conviction of the terrible evils which actually result from excessive drinking Here in
the case is widely different Abstention from drinking is a principle of religion both
Brahmins and Mahomedans, and all the powerful influence of religious prejudice and
tradition would be brought to bear on the decision of Excise questions A decision
ing the abolition of liquor shops in a certain area would, moreover, affect but slightly,
all, the comfort or the habits of the majority of the individuals by whom it would be
ed at It would leave them much as they were, and would mainly influence those
rous members of the poorer and lower castes who are not bound by their religion to
in from drinking, and to whom the occasional indulgence in a stimulant, weaker in most
than beer or claret, is sometimes a necessity and rarely if ever a serious injury Care
d of course be taken to avoid offending the prejudices of those who object to drinking
y form, but to allow them to deprive a minority of an occasional and generally innocent
gence simply because their principles do not permit it in their own case, would, I incline
ink, be a mode of procedure totally opposed to every axiom of sound and equitable
rnment.

9 In conclusion, I would remark that the description of opium smoking shops, as given
Mr Caine and quoted in the speech of Mr S Smith applies with more or less accuracy
he Madak shops in the larger towns in these Provinces, which are common places of
t for all the depraved and abandoned characters of the locality Madak is admittedly a
onous and deleterious drug, and the opening of licensed shops tends so far as I can ascer
—though I write subject to correction with further experience—rather to increase than
nish its consumption From numerous enquiries which I have recently made, I believe
the entire prohibition of Madak smoking and the closing of all Madak shops would be
lcome measure to the whole of the respectable native community, while the loss to the
nue, inconsiderable in itself, would be more than compensated for by the gain to the
'e in the abolition of these pernicious and disreputable places of resort

10 The Statement attached to this letter is sufficiently explained by the Note which
mpanies it

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## APPENDIX A

*Excise Circular No 5, dated Nagpur the 12th September 1889*

(See paragraph 7 of the letter preceding )

From—H H Priest Esq C S Officiating Commissioner of Excise Central Provinces

To—All Deputy Commissioners Central Provinces

In this office Circular No 2, dated the 27th of June last, your attention was drawn to the
ssity of care in selecting sites for outstills, and it was pointed out that such stills should
rally be situated on the outskirts of villages and not in the heart of the *abádí*, or in
es which are open to objection on sanitary or public grounds

No detailed instructions were, however, contained in that Circular regarding the rules to
ollowed in determining the location of shops, but as the consumption of spirits by the
ic must be influenced by the number and situation of the places where its retail sale is
itted, the Chief Commissioner (with whose approval this Circular is issued) thinks that it
sirable to specify the considerations which should guide the Collector (who, under Section 13
ct XXII of 1881, is responsible for the number and arrangement of spirit shops in his
ict) in determining how many shops should be opened, and at what places they should be
lished

Orders have already issued (*vide* this office Circular letter No 683, dated the 18th April
) for the closing of all shops at places where there is no permanent ordinary demand for

liquor on the part of the drinking classes of the community, and it only remains to regulate the location of those shops which after compliance with these instructions, have been retained

The main principle to be followed in this matter is, that all such sites for spirit shops should be avoided as may be likely unnecessarily to obtrude the vend of spirits upon the notice of passers by, and thus unduly stimulate the demand, or which might tend to be a cause of offence to the non drinking classes of the Native community In accordance with this principle the sites of shops should not generally be fixed near market-places bathing ghâts, schools, places of worship workshops, factories, the sides of roads leading to bathing ghâts or sources of water supply, or near other places which are usually resorted to by large numbers of the community Further, in Municipal towns, the opinion of the Municipal Committee as to the least objectionable localities for spirit shops, should be asked for, and due weight should be given to any objection put forward by them to any proposed or existing sites, while in respect to *all* places any representation by the inhabitants on the subject of the closing or removal of a spirit shop should receive full and careful consideration from the District Officer

In conclusion it should be noted that the sites of permanent and temporary shops should be determined, with due regard to the above considerations before the dates fixed for the annual Excise sales and the list of shops as so determined should be laid before the Collector, together with Form A (as prescribed in Rule 6 page 84 and on page 87 of the Excise Manual) at the time of sale Additions or changes in this list during the auctions should not be allowed except on good grounds based on ascertained facts, and, where any such changes are sanctioned, the facts which led to the change being approved of should be noted by the Collector in each case Subject to legitimate objections which may be urged during the year by the inhabitants of any town or village, the sites so selected should generally be retained unchanged throughout the year, and all lessees should be specially warned not only that the villages fixed for the location of shops in each circle cannot be changed during the year, but that no temporary removal of their shops on market days or other occasions of large gatherings of the public in other parts of the town or village than those selected for the sites of the shop will on any account be permitted Where special arrangements for the supply of spirits in the case of such temporary gatherings of the people may be found necessary from an Excise point of view, or on other good grounds, a separate special license for a temporary shop can be issued

## APPENDIX B

*Statement showing the rates at which Opium was supplied to Licensed vendors from the Government Treasury for the years 1870 71 to 1888 89*

| Districts | 186[illegible] to 1869 70 | 1870 71 to 1872 73 | 1873 74 to 1874-75 | 1875 76 | 1876 77 | 1877 78 | 1878 79 | 1879-80 to 1888 89 | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Government system in force | Government system in force | Government system in force | Government system in force | | |
| Sambalpur | The Government system was not in force in any district of the Province during these years. | The Government system was in force in the Sambalpur District only during these years licensed vendors being supplied at the rate of R22 per seer | The Government system was in force in the three districts of the Chhattisgarh Division during these years licensed vendors being supplied at the above rate | R22 per seer | R22 per seer | R22 per seer | R22 per seer | The Government system has been in force in all the districts of the Province during these years, licensed vendors being supplied at R22 per seer | |
| Raipur | | | | Ditto | Ditto | Ditto | Ditto | | |
| Bilaspur | | | | Ditto | Ditto | Ditto | Ditto | | |
| Nagpur | | | | Ditto | Ditto | Ditto | Ditto | | |
| Bhandara | | | | Ditto | Ditto | Ditto | Ditto | | |
| Chanda | | | | Ditto | Ditto | Ditto | Ditto | | |
| Wardha | | | | Ditto | Ditto | Ditto | Ditto | | |
| Balaghat | | | | Ditto | Ditto | Ditto | Ditto | | |
| Seoni | | | | Ditto | Ditto | Ditto | Ditto | | |
| Chhindwara | | | | Ditto | Ditto | Ditto | Ditto | | *Not quite in force till 1876-77 |
| Mandla | | | | Not in force | Ditto | Ditto | Ditto | | |
| Betul | | | | Ditto | Ditto | Ditto | Ditto | | |
| Jubbulpur | | | | Ditto | Not in force. | Not in force | Ditto | | |
| Damoh | | | | Ditto | Ditto | Ditto | Ditto | | |
| Narsingpur | | | | Ditto | Ditto | Ditto | Ditto | | |
| Saugor | | | | Ditto | Ditto | Ditto | Not in force | | |
| Hoshangabad | | | | Ditto | Ditto | Ditto | Ditto | | |
| Nimar | | | | Ditto | Ditto | Ditto | Ditto | | |

NAGPUR,
*The 8th October 1889*

H H PRIEST,
*Offg Commissioner of Excise,*
*Central Provinces*

## APPEN

*Statement showing the rates of duty on Liquor at the Sadar Distilleries*

| Districts. | Rates per gallon* | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 1862-63 | | 1863-64 | | 1864-65 | | 1865-66. | |
| | Single distilled | Above single | Single distilled. | Above single. | Single distilled | Above single | Single distilled. | Above single |
| | R a p | R a p | R a.p | R a.p | R a p | R a p | R a.p | R a p |
| Nagpur | | | | | | | | |
| Bhandara | | | | | | | | |
| Chanda | The Sadar Distillery system was not introduced in these districts during the above years been given | | | | | | | |
| Wardha | | | | | | | | |
| Balaghat | | | | | | | | |
| *Jubbulpore | | | Sadar Distillery system not in force. | | | 1 8 0 | Rate not given | |
| *Saugor | | | Ditto | | | 1 8 0 | 1 8 0 and 1 4 0 | 1 8 0 and* 1 4 0 |
| *Damoh | | | Ditto | | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 |
| *Seoni | The Sadar Distillery system was introduced in the districts marked thus* in 1862-63 and was in force for seven months only No rates are available for these districts. | | Ditto. | | | 1 4 0 | 0 12 0 | 1 4 0 |
| *Mandla | | | Ditto | | 0 12 0 | 1 4 0 | 1 4 0 and 0 12 0 | |
| *Betul | | | Ditto. | | 0 12 0 | 1 8 0 | 0 12 0 | 1 8 0 |
| *Chhindwara | | | Ditto. | | | Sadar | Distillery | system not |
| *Hoshangabad | | | Ditto. | | 0 12 0 | 1 8 0 | 0 12 0 | 1 8 0 |
| *Narsinghpur | | | Ditto | | 0 12 0 | 1 8 0 | Rate not given | |
| Nimar | The Sadar Distillery system was only introduced in the Nimar District in 1866-67 Hence no rates can be given for preceding years. | | | | | | | |
| Raipur | | | | | | | | |
| Bilaspur | The Sadar Distillery system was not introduced in the Chhattisgarh Division till 1866-67 Hence no rates can be given for preceding years. | | | | | | | |
| Sambalpur | | | | | | | | |

* See the Note attached to this Statement

## DIX C

*of each District of the Central Provinces for the years 1864 65 to 1888 89*

| Rate per gallon | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1866-67 | | 1867 68 | | 1868 69 | | 1869 70 | | 1870 71 | |
| Single distilled | Above single | Single distilled | Above single | Single distilled | Above single | Single distilled | Above single | Single distilled | Above single |
| R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p |
| | | 0 12 0 | 1 12 0 | Rate not | given | 0 12 0 and 1 0 0 | 1 12 0 and 2 8 0 | 0 12 0 and 1 0 0 | 1 12 0 and 2 8 0 |
| | | | 1 12 0 | Ditto | | 0 12 0 | 1 12 0 | 0 12 0 and 0 8 0 | 1 12 0 and 1 8 0 |
| Hence no rates have | | 0 12 0 | | Ditto | | 8 10 and 17 pies per seer of Mohwa | | 17 pies per seer of Mohwa | |
| | | Rate not given | | Ditto | | 0 9 0 and 0 10 0 | 1 2 0 and 1 4 0 | 0 10 9 | 1 0 0 |
| | | Ditto | | Ditto | | No rate given | | 0 8 0 | |
| Rate not given | | 0 12 0 | 1 8 0 | Ditto | | 1 8 0 | 1 8 0 | 1 8 0 | 1 8 0 |
| 1 4 0 and 0 12 0 | 1 8 0 and 1 4 0 | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 |
| 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 |
| Rate not given | | Rate not given | | Rate not given | | 0 10 0 and 0 8 0 | | 0 10 0 and 0 8 0 | |
| 1 4 0 and 0 12 0 | | 0 12 0 | | 0 12 0 | | 0 12 0 | | 0 12 0 | |
| 0 12 0 | 1 8 0 | 0 12 0 | 1 8 0 | | 1 8 0 | 0 12 0 | 1 8 0 | 0 14 0 and 0 12 0 | 1 8 0 |
| in force | | Rate not given | | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 |
| 0 12 0 | 1 8 0 | 0 12 0 | 1 8 0 | 0 12 0 | 1 8 0 | 0 12 0 | 1 8 0 | 0 12 0 | 1 8 0 |
| 0 12 0 | 1 8 0 | 0 12 0 | 1 8 0 | 0 12 0 | 1 8 0 | 0 12 0 | 1 8 0 | 0 12 0 | 1 8 0 |
| Rate not given | | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 |
| 1 0 0 and 0 4 0 | 1 4 0 1 0 0 and 0 8 0 | Rate not given | | Rate not given | | 0 12 0 | 1 4 0 | 0 12 0 | 1 4 0 |
| Rate not given | | Ditto | | Ditto | | 0 4 0 | 0 8 0 | | 0 8 0 |
| Ditto | | Ditto | | 0 4 0 | .. | 0 4 0 | 0 8 0 | 0 4 0 | 0 8 0 |

## APPEN

*Statement showing the rates of duty on Liquor at the Sadar Distilleries*

| Districts | Rate per gallon | | | Rate per | | | | |
|---|---|---|---|---|---|---|---|---|
| | 1871 72 | 1872 73 | 1873 74 | 1874-75 | 1875 76 | 1876 77 | 1877 78 | 1878 79 |
| | Single and above | Single and above | Single and above | | | | | |
| | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p |
| Nagpur | 1 0 0 | 1 7 0 | 0 14 0 | 0 1 6<br>and<br>0 2 0 | 0 1 6<br>and<br>0 2 0 | 0 1 6 | 0 1 6 | 0 1 6 |
| Bhandara | 0 11 0 | 0 11 0 | 0 9 11 | 0 1 6<br>and<br>0 1 0 | 0 1 6<br>and<br>0 1 0 | 0 1 6 | 0 1 6 | 0 1 0 |
| Chanda | 0 2 0 | 0 2 0 | 0 2 4 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 |
| Wardha | 0 10 11 | 0 10 7 | 0 7 0 | 0 2 0<br>0 1 9<br>0 1 6<br>and<br>0 1 0 | 0 1 6<br>and<br>0 1 0 | 0 1 6 | 0 1 3 | 0 0 3 |
| Balaghat | 0 8 0 | 0 8 0 | 0 6 7 | 0 1 0 | 0 1 0<br>0 0 9 | 0 1 0 | 0 1 0 | 0 1 0 |
| Jubbulpore | 1 9 0 | 1 15 0 | 0 13 5 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 |
| Saugor | 1 8 0 | 0 10 2 | 1 1 0 | 0 1 6 | 0 1 6 | 0 1 3 | 0 1 6 | 0 1 6 |
| Damoh | 0 12 0 | | | | | | | |
| Seoni | 0 8 3 | 0 8 2 | 0 8 4 | *0 10 0<br>0 8 0<br>and<br>0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 |
| Mandla | 0 15 8 | 0 9 10 | 0 7 0 | 0 1 0 | 0 0 9 | | | |
| Betul | 0 12 7 | 0 12 0 | 0 12 0 | 0 0 9<br>0 1 0<br>and<br>0 1 2<br>0 1 9 | 0 1 3<br>0 1 6<br>0 0 9<br>and<br>0 1 0 | 0 1 4 | 0 1 4 | 0 1 4 |
| Chhindwara | 0 12 0 | 0 12 0 | 0 12 0 | 0 1 6<br>and<br>0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 |
| Hoshangabad | 0 12 0 | 0 12 0 | 1 0 0 | 0 0 9<br>0 1 0<br>and<br>0 1 3 | 0 0 9<br>and<br>0 1 0 | 0 0 9 | 0 0 9 | 0 0 9 |
| Narsinghpur | 0 12 0 | 0 12 0 | 0 14 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 0 9 |
| Nimar | 0 13 10 | 0 12 0 | 0 12 0 | | 0 1 6 | 0 3 0 | 0 3 0 | 0 3 0 |
| Raipur | 0 12 0 | 0 12 8 | 0 14 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 |
| Bilaspur | | | | | | | | |
| Sambalpur | 0 4 0 | 0 4 0 | 0 4 0 | 0 0 6 | 0 0 6 | | | |

NAGPUR,

*The 30th October 1889*

## DIX C—*continued*

*of each district of the Central Provinces for the years 1864 65 to 1888 89*—continued

| SEER OF MOHWA | | | | | | | | | | REMARKS. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1879 80 | 1880-81 | 1881 82 | 1882 83 | 1883 84 | 1884-85 | 1885-86 | 1886 87 | 1887 88 | 1888 89 | |
| *R a. p* | *R a p* | *R a p* | *R a p* | *R a p* | *R a p* | *R a p* | *R a p* | *R a p* | *R a p* | |
| 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | |
| 0 1 10 | 0 1 6 | 0 1 4 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | |
| 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | |
| 0 1 10 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | |
| 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | |
| 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | |
| 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 | |
| 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | * Per gallon |
| 0 1 4 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | |
| 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | |
| 0 0 9 | 0 0 9 | 0 0 9 | 0 0 9 and 0 1 0 | 0 0 9 and 0 1 0 | 0 0 9 and 0 1 0 | 0 0 9 and 0 1 0 | 0 0 9 and 0 1 0 | 0 0 9 and 0 1 0 | 0 0 9 and 0 1 0 | |
| 0 0 9 | 0 0 9 | 0 0 9 | 0 0 9 | | | | | | | |
| 0 3 0 | 0 3 0 | 0 3 0 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | 0 1 6 | |
| 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 3 | 0 1 6 | |

H H PRIEST,
*Offg Commissioner of Excise, Central Provinces*

NOTE TO APPENDIX C

The Sadar Distillery system was introduced into the districts of Jubbulpore, Saugor, Damoh, Seoni, Mandla, Betul, Hoshangabad, and Narsinghpur in the year 1862 63 and was in force for seven months only It was not in force in the year 1863 64 in any district of the Province The system was, however, again introduced in the above districts in 1864 65 and the rates given in the statement attached to this note have been taken from the Revenue Administration Report for that year

The rates for 1865 66 and 1866 67 have been taken from Statement IVa of the Revenue Administration Report for 1866 67

The rates for 1867 68, 1868 69 1869 70 and 1870 71 have been taken from Statement IVa of the Revenue Administration Report for those years

The rates for 1871 72 1872 73 and 1873 74 have been worked out on the figures given in Statement I of the Excise Reports for those years

The system of levying duty on mohwa was introduced in these Provinces in 1874 75 Prior to that year duty was levied on each gallon of liquor distilled, as will be seen from the statement appended The rates on each seer of mohwa taxed in 1874 75 and in the year 1875 76 have been taken from Appendix A to the Excise Report for the latter year

The rates for the years 1876 77 to 1881 82 have been worked out on the figures given in Statement I of the Excise Reports for those years

The rates for the years 1882 83 and 1883 84 have been taken from Statement B of the Excise Report for the latter year

The rates for the years 1884 85 to 1888 89 have been extracted from Statement B of the Excise Reports for those years

2 The Government system of supplying opium to licensed vendors from the Treasury was in force in the Sambalpur District only during the years 1870 71 to 1872 73, the rate per seer of opium being R22 Prior to 1873 74 vendors supplied themselves with opium as they pleased

In 1873 74 and 1874 75 the system was in force in the three districts of the Chhattisgarh Division, the rate per seer being R22

In 1875 76 the system was extended to the districts of Nagpur Bhandara Chanda, Wardha, Balaghat Seoni and Chhindwara. In 1876 77 two more districts were added *viz*, Mandla and Betul The number remained the same in 1877 78, but in 1878 79 the districts of Jubbulpore Damoh, and Narsinghpur adopted the Government system and from the year 1879 80 to 1888 89 the same system has been in force in all districts of the Provinces

NAGPUR
*The 30th October 1889*

H H PRIEST
*Offg Commissioner of Excise Central Provinces*

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No 2348 dated 16th November 1889

From—H C FANSHAWE Esq Offg Secy to the Government of the Punjab

To—The Secretary to the Government of India DEPT OF FINANCE AND COMMERCE

I am now directed to reply to your letter No 3506 dated 9th July 1889, which forwarded copies of the Report on the debate in the House of Commons on the subject of Excise Administration in India, with a request that any remarks which His Honour the Lieutenant Governor might desire to make on the statements made and figures quoted in the debate, so far as they relate to the Punjab, might be submitted for the consideration of the Government of India It was also asked that a table showing rates of duty on liquor and selling prices of opium might be prepared and forwarded to the Government of India

2 In reply I am to observe that the Punjab is referred to once only in the debate by Sir John Gorst, who incidentally mentions the number of shops open for the sale of spirits The Excise Administration of the Province seems, however to have been excluded from general notice in the discussion which took place and the Lieutenant Governor does not understand that any expression of his views on the question of the general excise policy of the Government of India is now called for

3 The statistics asked for in the second paragraph of your letter under reply, together with a letter of the Commissioner of Excise explaining the same are furnished herewith

No 97 dated 25th September 1889

From—The Excise Commissioner Punjab

To—The Secretary to Financial Commissioner Punjab

I have the honour to acknowledge receipt of the copies of correspondence relating to the

report on the debate in the House of Commons on the subject of Excise Administration in India which was forwarded with your endorsement No 4784 dated 6th August last

2 In reply, I beg to submit herewith the statement asked for in paragraph 2 of the Government of India letter No 3516, dated 9th July and to explain that the statement cannot be completed for the whole period, because there are no figures in the Excise or Revenue Reports of earlier years from which the details can be obtained With respect to the figures given, I have further to explain that the rates of license fees and still head duty on country spirits for the years 1870 71 to 1888 89 have been worked out on total gallonage irrespective of strength, and to refer you to Appendix III to the memorandum on Excise by Sir W Davies (1886) for the average incidence on proof spirits The figures given in the latter, however differ very little from those shown in the statement now submitted For rum and European liquors the rates of license fees on the total gallonage irrespective of strength are given, the rates of still head duty on the former and of import duty on the latter being at present R4 and R5 per gallon of proof spirit respectively As regards the figures relating to opium (column 7 of the statement) the Government of India letter referred to above asks for "the selling prices of opium sold *to* licensed dealers for consumption in India, by which I understand that *wholesale* prices are meant, *i e*, the prices at which licensed retail vendors can procure the drug The figures given under this head in the statement, therefore show the average wholesale price of opium per seer in force in the Punjab

It may be noted that the wholesale price of opium depends on its quality which varies a good deal from year to year and that pure opium usually realizes R13 to R15 a seer, the latter being the price charged for the excise drug

3 In paragraph 2 of the Punjab Government letter a copy of which has been forwarded with your letter under reply I am asked whether I have ' any remarks to offer as to the number of shops in the Punjab as compared with the number in other Provinces and *with* the incidence of excise revenue per head in the Punjab and elsewhere' I beg to annex herewith a comparative table illustrating this branch of the enquiry and to state that the figures given therein relate to the years 1885 86 and 1886 87 and are taken from Imperial Returns II and VI with Provincial Excise Reports except in the case of Central Provinces and Bombay, where different forms are used But it will be evident that the comparison, except as to incidence of revenue per head is defective owing to the difference of system prevailing in the various Provinces It can scarcely, I think, serve any useful purpose to compare the figures of population and number of shops for the sale of spirits for the Punjab where the central distillery is in force everywhere except in a portion of a single district with those of the North Western Provinces and other Provinces where other systems are in force at the same time I would also invite attention to the very large number of shops in other Provinces for the sale of what are classed as ' fermented liquors The number of liquor shops in any two Provinces could not be any index of the consumption or even of the facility for consumption unless the systems of excise were the same and even if the systems were the same local differences would defeat any proper comparison It is also evident that the incidence of taxation per head of the population is no index of the drinking habits of the people For instance, while the incidence of taxation on country spirits in the Punjab is nearly R6 a gallon, it is a good deal less than half that figure in the North Western Provinces The only thing that can be the subject of fair comparison in any two Provinces is the amount of consumption of spirituous liquors, and Appendix B to the Punjab Excise Report for 1888 89 gives the following results under this head —

CONSUMPTION IN GALLONS

| Spirits | | | | | | Fermented liquor | |
|---|---|---|---|---|---|---|---|
| Country | | Rum | | Imported | | | |
| Total | Per head of population | Total | Per head of population | Total | Per head of population | Total | Per head of population |
| 161 706 | 0 009 | 21 601 | 0 002 | 86 127 | 0 005 | 681 679 | 0 036 |

I cannot find in the statements with the Annual Reports the corresponding figures for other Provinces, but it is probably as much as is expected that I should give the figure for the Punjab

*Statement showing the rates of duty on liquor and wholesale price of opium in the Punjab each year since 1860*

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
| | RATE OF DUTY PER GALLON ON LIQUORS | | | | | |
| YEAR. | COUNTRY SPIRITS. | | | RUM. | EUROPEAN SPIRITS | Wholesale price of opium per seer |
| | License fees | Still head duty | Total | License fees | License fees. | |
| | R a p | R a p | R a p | R a p | R a p | R a p |
| 1860 61 | Information not available | | | | | |
| 1861 62 | | | | | | |
| 1862 63 | | | | | | |
| 1863 64 | | | | | | |
| 1864-65 | | | | | | |
| 1865-66 | 2 11 6 | 2 12 6 | 5 8 0 | Information not available | | |
| 1866 67 | 2 7 4 | 2 13 5 | 5 4 9 | | | |
| 1867 68 | 2 9 7 | 2 13 11 | 5 7 6 | | | |
| 1868 69 | 2 14 7 | 2 13 3 | 5 11 10 | | | |
| 1869 70 | 3 10 6 | 2 13 8 | 6 8 2 | | | |
| 1870-71 | 3 3 8 | 2 13 5 | 6 1 1 | | | |
| 1871 72 | 2 12 0 | 2 13 1 | 5 9 1 | | | |
| 1872 73 | 3 1 2 | 2 15 4 | 6 0 6 | | | |
| 1873-74 | 2 14 11 | 2 14 6 | 5 13 5 | | | |
| 1874 75 | 2 8 1 | 2 13 6 | 5 5 7 | | | |
| 1875 76 | 2 6 9 | 2 11 6 | 5 2 3 | | | |
| 1876-77 | 2 7 8 | 2 11 5 | 5 3 1 | | | |
| 1877 78 | 2 11 6 | 3 1 1 | 5 12 7 | | | |
| 1878-79 | 2 11 11 | 3 0 11 | 5 12 10 | | | |
| 1879 80 | 2 3 1 | 3 0 10 | 5 3 11 | | | |
| 1880-81 | 2 1 6 | 3 0 7 | 5 2 1 | | | |
| 1881 82 | 2 10 9 | 2 15 8 | 5 10 5 | 3 2 1 | 0 4 10 | 16 15 2 |
| 1882 83 | 2 8 6 | 2 15 8 | 5 8 2 | 6 6 3 | 0 10 4 | 14 5 7 |
| 1883 84 | 2 8 4 | 2 15 8 | 5 8 0 | 2 15 7 | 0 5 4 | 12 4 1 |
| 1884-85 | 2 11 5 | 2 15 8 | 5 11 1 | 3 2 8 | 0 4 10 | 9 9 3 |
| 1885 86 | 2 10 2 | 2 15 8 | 5 9 10 | 2 12 7 | 0 5 5 | 10 0 10 |
| 1886 87 | 2 9 5 | 2 15 2 | 5 8 7 | 2 13 9 | 0 4 10 | 13 7 1 |
| 1887 88 | 2 10 11 | 2 15 9 | 5 10 8 | 2 11 4 | 0 5 7 | 14 8 2 |
| 1888-89 | 2 6 2 | 2 15 10 | 5 6 0 | 2 15 7 | 0 4 7 | 13 4 4 |

*Statement showing the number of shops for sale of spirits and liquors of all kinds, and incidence of Excise Revenue per head of population in the Punjab as compared with other Provinces*

| PROVINCE | Population | NUMBER OF SHOPS FOR THE RETAIL VEND OF | | | AVERAGE POPULATION TO EACH SHOP FOR THE RETAIL VEND OF | | | Total revenue from spirits and fermented liquors | Incidence per head of population | Total revenue from spirits liquors and drugs | Incidence per head of population. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Spirits | Fermented liquors | Total | Spirits. | Fermented liquors | Total | | | | |
| | | | | | | | | R | R a p | R | R a p |
| **1885-86** | | | | | | | | | | | |
| Bombay | 15,064 660 | Information not available | | 4,391 | Information not available | | 3 431 | 69,84 063 | 0 7 5 | 71,97,239 | 0 7 8 |
| Madras | 30 868 504 | 22 1ꓸ2 | 14,214 | 36,360 | 1,393 | 2 17 | 849 | 78 96 480 | 0 4 1 | Information not available | |
| Central Provinces | 9 234 276 | 8,329 | 954 | 9,283 | 1 109 | 9 680 | 995 | 16 06 366 | 0 2 10 | 24 84 252 | 0 4 4 |
| Lower Burma | 3 736 771 | 175 | 1,262 | 1,437 | 21 353 | 2,961 | 2 600 | 10 69 854 | 0 4 7 | 27 39 855 | 0 11 9 |
| Lower Provinces Bengal | 66 589 859 | 5 036 | 18 406 | 23 442 | 13,222 | 3,617 | 2,841 | 56 07 177 | 0 1 4 | 95 83 132 | 0 2 3 |
| North Western Provinces and Oudh | 44 107 869 | 7 656 | 4,102 | 11 758 | 5 61 | 10 752 | 3 751 | 43 96 479 | 0 1 7 | 57 02,151 | 0 2 0 |
| Punjab | 18 842 264 | 1 530 | 39 | 1,569 | 12 299 | 482,518 | 12 009 | 8 54 113 | 0 0 9 | 13,65 287 | 0 1 2 |
| **1886 87** | | | | | | | | | | | |
| Bombay | 51 0646 0 | Information not available | | 4,331 | Information not available | | 3 478 | 72 13 384 | 0 7 8 | 74 24 972 | 0 7 11 |
| Madras | 30 868 ꓸ04 | 27,51ꓸ | 15,943 | 43 458 | 1 122 | 1 936 | 710 | 84 91 9ꓸ9 | 0 4 5 | Information not available | |
| Central Provinces | 9 234 276 | 8 62ꓸ | 1 020 | 9 645 | 1 071 | 9 053 | 958 | 16 33 205 | 0 2 11 | 25,06 669 | 0 4 4 |
| Lower Burma | 3 736 771 | 49 | 1,3ꓸ7 | 1 406 | 76 261 | 2 7ꓸ4 | 2 6 7 | 10 43 731 | 0 4 6 | 29 80 022 | 0 12 9 |
| Lower Provinces Bengal | 66 ꓸ89 859 | 5 103 | 18,228 | 23,331 | 13 040 | 3 653 | 2 854 | 59 69 392 | 0 1 5 | 1 01,25,426 | 0 2 9 |
| North Western Provinces and Oudh | 44 107 869 | 7 494 | 4,300 | 11 794 | 5 885 | 10 257 | 3 740 | 42 68 444 | 0 1 6 | 56 46 545 | 0 1 11½ |
| Punjab | 18 84 264 | 1 476 | 66 | 1,542 | 12 747 | 305,606 | 12 219 | 9 20 167 | 0 0 9 | 14,38 667 | 0 1 3 |

No. 327—86 E dated 15th November 1889

From—H THIRKELL WHITE Esq C S Offg Chief Secretary to the Chief Commissioner Burma

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

In compliance with the orders contained in your letter No 3506, dated the 9th July 1889, I am directed to submit a minute by the Financial Commissioner, Burma on the statements made and figures quoted in the debate in the House of Commons on the excise administration of the Government of India, as far as they relate to Burma

2 In submitting this minute, I am to say that the Officiating Chief Commissioner fully concurs in the opinions expressed therein

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Minute by F W R FRYER Esq Financial Commissioner Burma on the statements made and figures quoted in the Debate in the House of Commons on the Excise Administration of the Government of India —dated 20th October 1889

Remarks on a debate in the House of Commons on excise administration and table of rates of duty called for

In the Government of India, Finance and Commerce Department, No 3506 (Separate Revenue—Excise), dated the 9th July 1889, a report of a debate in the House of Commons on the subject of excise administration in Burma was forwarded for any remarks which the Local Government may desire to make on the statements and figures quoted in the debate so far as they relate to Burma, and a table was called for showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India for each year since 1860 The tables called for are forwarded and the figures obtainable have been compiled

Duty on liquor

2 As regards liquor, it must be explained that there was no duty on distillery liquor in Rangoon previous to 1871 72 Instead of duty the distiller paid a fixed annual sum for the privilege of distilling and selling liquor The duty on distillery liquor was, except in the Bassein district, where it was R1 5 0 per gallon in 1876 77 and R2 in 1877 78, generally R2 8 0 per gallon from 1866 67 to 1876 77 when it was raised to R4 per gallon In 1886 87 it was reduced to R3 per gallon because it was considered that, unless the duty was reduced, liquor manufactured at local distilleries could not compete with the cheap rum and brandy imported into the province from Europe and the Straits In 1888 89 the duty was again raised to R4 because the duty on imported spirits was enhanced from R4 to R5 per gallon, and it is now proposed to assimilate the duty to that on imported spirit from the 1st April 1890

Duty on locally manufactured beer

3 The duty on beer distilled at local distilleries is R1 per gallon but no beer has been distilled in Burma at distilleries since 1886 87 As the duty on imported beer is only 1 anna per gallon, it is evident that beer distilled at local distilleries cannot compete with it

Selling price of opium

4 The selling price of Government opium issued from Government treasuries was R16 per seer in the Kyaukpyu district in 1860 61 In 1862 63 it was R18, in 1862 63 and 1863 64 it was R20 In the Sandoway district it was R20 in 1861 62 and 1862 63 Elsewhere it was R24 till 1881 82, when it was raised to R28 in the Akyab district and to R32 elsewhere No opium has been allowed to be sold in the Kyaukpyu and Sandoway districts of the Arakan division since May 1882

Revenue from excise per head of population in Burma in excess of what it is elsewhere.

5 In the debate in the House of Commons it was remarked by Sir John Gorst that the revenue per head of the population raised from the consumption of spirits and opium in Lower Burma is enormously in excess of that raised in any other province of India It is said to be double the revenue raised in Assam, more than ten times that raised in Bengal, and enormously greater than that raised in Bombay It is also eleven times as high as in the Punjab This is due to the strict limitation of the number of shops In 1888 89 there were only 16 shops for the sale of opium in the whole province The result is that heavy sums are obtained for licenses to keep these shops, but it may be well doubted whether, as a matter of fact, these shops limit themselves to supplying opium only to the areas which they are allowed to supply

Remarks of Chief Commissioner on limitation of opium shops extracted from Resolution on the Excise Report for 1887 88.

6 The Chief Commissioner in the second clause of paragraph 2 of his Resolution on the Excise Report of Lower Burma for 1887 88 remarked as follows —

"The reduction of the number of shops and the closing of all shops in districts where it is known that opium is consumed is shown by experience to be futile and in the Chief Commissioner's opinion is actively mischievous A reference to Statement No 7 in the Appendix will show that districts to which shops are denied supply

themselves from other districts The incidence of revenue per head in Akyab where there is only one shop is R0 15 10 In Prome it is R0 14 0 in Bassein R0-10-4 in Toungoo R0-12 7 in Rangoon Town R4-1 6 in Moulmein R2 12 0 These figures mean that the districts which are not allowed to have shops supply themselves from the nearest shops It is certain that the licensed vendor in Prome for example sends out hawkers to go round and supply the people in Tharrawaddy and Thayetmyo The Akyab shop supplies the Arakan division The Bassein and Rangoon shops supply Thôngwa Besides which the difficulty and cost of getting Government opium from distant shops gives a great stimulus to smuggle foreign opium

The Chief Commissioner wishes the Financial Commissioner to consider whether the policy of closing shops has not gone too far

*Opinion of the Financial Commissioner on the policy of limiting the number of opium and liquor shops*

7 In my opinion the policy of refusing to open shops in districts where there is a demand for opium although it has the effect of forcing up the amount paid for licenses for the shops which are allowed fails to prevent the sale of opium in districts in which whilst there is a demand for opium the sale of it is forbidden The Commissioner of Arakan has lately brought to notice that the use of opium is increasing in the Kyaukpyu district where its sale is forbidden and that opium is consumed in Kyaukpyu is an undoubted fact The inference is that a supply is obtained illicitly from the licensed vendor at Akyab or by smuggling It is in reality obtained partly by one and partly by the other method In the same way it has always been the aim of the Government to limit the number of liquor shops as much as possible, but this policy, if carried too far, leads to illicit distillation

*Remarks on the question of suppressing outstills*

8 As regards the suppression of outstills and their supersession by central distilleries it is the declared policy of the Government of Burma to prefer central distilleries where a duty can be levied on every gallon of spirits consumed to the unavoidably laxer system of outstills See paragraph 3 of the Chief Commissioner's Resolution on the Excise Report for 1888-89 In paragraph 4 of that Resolution the Chief Commissioner remarks —

Outstills are admittedly an unsatisfactory method of controlling the manufacture of spirit In Burma where the thick growth of bamboos and trees the sparse population and the presence of the Chinese—the most apt smugglers in the world—render it impossible to prevent illicit distillation outstills are a necessary complement to the excise system They require to be very closely watched and to secure this the personal exertions of the superior officers of police and of the Township Officers are necessary The Chief Commissioner hopes that the Financial Commissioner is correct in supposing that the supervision is watchful The seizures in Rangoon the discovery of seven illicit outstills in the immediate neighbourhood of that town where it may be observed there are forests in which stills can be concealed easily and the seizure of three licensed outstills the capacity of which many times exceeded that licensed indicate that there is an opening for increased vigilance on the part of the police and excise establishments The attention of District Officers is called to this matter Information leading to detection should be well rewarded and cases carefully prosecuted so as to prevent such failures of justice as have occurred in some instances Measures are about to be taken to fix the minimum price at which outstill liquor may be sold but it will be very difficult to enforce a regulation of the kind without the greatest vigilance

*Remarks of Sir Richard Temple in the debate*

9 This is exactly the argument used by Sir Richard Temple in the debate in the remarks made by him commencing from "the House must remember that India is a country abounding with materials for the manufacture of liquor" at the end of page 24 of the printed report of the debate and ending at page 25 "I say it is a reality and I ask the House of Commons whether it is likely that a population who has understood the art of brewing from time immemorial, and who has a passion for strong drink, would leave untouched and unused all those materials of which I have spoken"

*Local option*

10 I next come to the question of local option

It has always been usual in Burma to respect the expressed wishes of the people as regards the opening of opium or liquor shops, and in many places where it has been proposed to open shops the Government has refrained from so doing owing to the remonstrances of the village elders, and in some places shops have even been closed after they have been opened because the stricter Buddhists objected to them

It has now been provided by a circular issued with the approval of the Local Government that Municipal Committees in Municipal towns and the general public elsewhere shall be consulted before any new liquor or opium shop is opened and that no such shop shall be established except under the orders of the Commissioner where objection to it is made

*The Government of Burma has always discouraged the use of intoxicants.*

11 This is almost complete local option So far then as Burma is concerned the Government has certainly never established spirit distilleries liquor and opium shops in large numbers of places where till lately they never existed in defiance of Native opinion and the protests of the inhabitants, on the contrary, the Government has, I

think, refused in many cases to allow non abstainers from opium and liquor reasonable facilities to supply their wants and notably in Upper Burma the Government is attempting to prevent Upper Burmans from using either opium or liquor and has prohibited the sale of either to Upper Burmans

The Local Government uses all means in its power to check the sale of intoxicants

12 It is certain that Burmans as a rule would be the better were it possible to induce them to abstain from intoxicants, because few Burmans can use intoxicants in moderation, and Government should and does do all in its power to check the consumption of intoxicants in Burma, but it is beyond the power of the Government to enforce total abstinence, and measures of repression, when they are too harsh lead to smuggling and illicit distillation and sale It is, however and always has been the desire of the Local Government to decrease rather than to increase the facilities for obtaining opium and for drinking, and the Government would hail with satisfaction any decrease in the sale of liquor and opium if it could be brought about without a corresponding increase of smuggling and illicit distillation, which, as far as my experience goes, is a result which the Government cannot hope to obtain

*Statement showing the duty levied on Spirits*

| District | 1860-61 | 1861-62 | 1862-63 | 1863-64 | 1864-65 | 1865-66 | 1866-67 | 1867-68 | 1868-69 | 1869-70 | 1870-71 | 1871-72 | 1872-73 | 1873-74 | 1874-75 | 1875-76 | 1876-77 | 1877-78 | 1878-79 | 1879-80 | 1880-81 | 1881-82 | 1882-83 | 1883-84 | 1884-85 | 1885-86 | 1886-87 | 1887-88 | 1888-89 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | R | R | R | R | R | R | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R | R a p | R | R | R | R | R | R | R | R | R | R |
| Akyab | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kyaukpyu | | | | | | | | | | .. | | | .. | | | | | | | | | | | | | .. | | | |
| Sandoway | | | | | | | | | ... | | | | | | | | | | .. | | | | | | | | | | |
| Northern Arakan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rangoon | | | | | | | Not available | | | | | 2 8 0 | 2 8 0 | 2 8 0 | 2 8 0 | 2 8 0 | 4 0 0 | 4 | 4 0 0 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 |
| Hanthawaddy | Not available | | | | | | 2 8 0 | 2 8 0 | 2 8 0 | 2 8 0 | 2 8 0 | 2 8 0 | 2 8 0 | 2 8 0 | 2 8 0 | 2 8 0 | 4 0 0 | 4 | 4 0 0 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 |
| Pegu | | | | | | | .. | | | | | | | | | | | | | | | | | 4 | 4 | 4 | 3 | 3 | 4* |
| Tharrawaddy | | | | | | | ... | | | | | | | | | | | | 4 0 0 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | | | |
| Prome | | | | | | | | | | | Not available | | | | | | | | 4 0 0a | 4 | 4 | 4 | 4 | 4 | 4 | 4b | | | |
| Bassein | | | | | | | | | | | | | | | | 2 8 0 | 1 5 0 | | 4 0 0 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 |
| Thongwa | | | | | | | | | | .. | | | | | | | | | | | | | | | | | | | .. |
| Henzada | | | | | | | | .. | | | | | | | | | | | | | | | | | | | | | |
| Thayetmyo | | | | | | | | | | | | | | | | | | | | | | | | | | | | | .. |
| Moulmein | | | .. | | | | | | | | | | | | | | | | | | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 |
| Amherst | | | | | | | | | | | | .. | | | | 2 8 0 | 2 8 0 | 4 | 4 0 0 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 |
| Tavoy | | | | | | | .. | | | | | | | | | | | | | | | | | | | | | | |
| Mergui | | | | | | | | | | | | | | | | | | | | | | | | | | | | .. | |
| Toungoo | | | | | | | | | | | | | | | | | | | 2 8 0c | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 |
| Shwegyin | | | | | | | | | | | | | | | | | | | | | | | | | | ... | | .. | .. |
| Salween | | | | | | | | | | | | .. | | | | | | | | | .. | | | .. | | | .. | | |

* For the first month (April) of the year 1888-89 the rate was R3 per gallon.
a Central distillery established.
b Central distillery abolished. Distillery opened in this year.

*Statement showing the duty levied on Beer*

| District. | 1860-61 | 1861-62 | 1862-63 | 1863-64 | 1864-65 | 1865-66 | 1866-67 | 1867-68 | 1868-69 | 1869-70 | 1870-71 | 1871-72 | 1872-73 | 1873-74 | 1874-75 | 1875-76 | 1876-77 | 1877-78 | 1878-79 | 1879-80 | 1880-81 | 1881-82 | 1882-83 | 1883-84 | 1884-85 | 1885-86 | 1886-87 | 1887-88 | 1888-89 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R a p | R | R |
| Akyab | | | | | | | | | | | | | | | | | | | | | | | | .. | | | .. | | .. |
| Kyaukpyu | | | | | | | | | | | | | | | | | | | | | | | | | | .. | | | |
| Sandoway | | | | | | | | | | | | | | | | | | | | | | | | | | | | | .. |
| North Arakan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rangoon | | | | | | | | | | | | | | | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | | |
| Hanthawaddy | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pegu | | | | | | | | | | | | | | | | | | | | | | .. | | | 0 1 0 | 0 1 0 | | | |
| Tharrawaddy | | | | | | | | | | | | | | | Not available | | | | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | | | |
| Prome | | | | | | | | | | | | | | | Not available | | | | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0a | | | | |
| Bassein | | | | | | | | | | | | | | | | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | 0 1 0 | | |
| Thôngwa | | | | | | | | | | | | | | | | | | | | | | ... | | | | | | | |
| Henzada | | | | | | | | | | | | | | | | .. | | | | .. | | | | | | | | | |
| Thayetmyo | | | | | | | | | | | | | | | | | | | .. | | | | | | | .. | | | |
| Moulmein | | | | .. | | | | | | | | | | | | | | | .. | | b | | | | | | | | |
| Amherst | .. | | | | | | | | | | | | | | | | | | .. | | | | | | | | | | |
| Tavoy | | | | | | | | | | | | | | | | | ... | | | | | | | | | | | | |
| Mergui | | | | | | | | | | | | | | | | | | | .. | | | | | | | | | | |
| Toungoo | | | | | | | | | | | | | | | | | .. | | b | | | | | | | .. | | | |
| Shwegyin | | | | | | | | | | | | | | | | | | | | .. | | | | | | .. | | | |
| Salween | | | | | | | | | | | | | | | | | | | | | | | | | | .. | | | |

a Central distillery closed. | b No beer has been manufactured since the opening of the distillery.

*Statement showing the selling prices of Opium*

| District | 1860-61 | 1861-62 | 1862-63 | 1863-64 | 1864-65 | 1865-66 | 1866-67 | 1867-68 | 1868-69 | 1869-70 | 1870-71 | 1871-72 | 1872-73 | 1873-74 | 1874-75 | 1875-76 | 1876-77 | 1877-78 | 1878-79 | 1879-80 | 1880-81 | 1881-82 | 1882-83 | 1883-84 | 1884-85 | 1885-86 | 1886-87 | 1887-88 | 1888-89 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R |
| Akyab | | Not available | | | | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 4 | 24 | 24 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| Kyaukpyu | 16 | 18 | 20 | 20 | a | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | °4 | 24 | 24 | 24 | 24 | 24 | 24 | 28 | 28c | | | | | | |
| Sandoway | | 2[illegible] | 20 | | No sales | | | | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | | | Shops abolished | | | | | |
| North Arakan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rangoon | | | | | Not available | | | | | | | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Hanthawaddy | | | Not available | | | | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 32 | 32 | Transferred to Pegu. | | | | | |
| Pegu | | | | | | | | | | | | | | | | | | | | | | | | 32 | 32 | 32 | 32 | 32 | 32 |
| Tharrawaddy | | | | | | | | | | | | | | | | | | | b | b | 24 | | | | | | | | |
| Prome | | | | | Not available | | | | | | | | °4 | °4 | 24 | 24 | 24 | °4 | 24 | 24 | 24 | 3 | 32 | 32 | 32 | 32 | 33 | 32 | 32 |
| Bassein | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Thôngwa | | | | | | | | | | | | | | | | 4 | 24 | 24 | 24 | 24 | 24 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Henzada | | | | | Not available | | | | | | | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 33 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Thayetmyo | | | | | | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Moulmein | | | | | | | | | | | | | | | | | | | | | 24 | 32 | 32 | 32 | 32 | 32 | 33 | 33 | 32 |
| Amherst | 24 | 24 | 24 | °4 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | °4 | 24 | 24 | 24 | 24 | 24 | 3 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Tavoy | | | | | | | | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 33 | 32 | 32 | 3.. | 32 | 32 | 32 | 32 |
| Mergui | | | | | | 24 | °4 | 24 | 4 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | ..4 | 32 | 3° | 32 | 32 | 32 | 32 | 32 | 32 |
| Toungoo | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| Shwegyin | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salween | | | | | | | | | | | | | | | | | | | | | | | | .. | | | | | |

a No record can be found. b I[n] Th[a]rraw[a]dd[y a s]h[o]p was opened for three years. In 18[7]8-79 and 1879-80 the farmer got his supplies from Rangoon.
e No opium been sold in the district since M[a]y 1862.

No 418—XIII 87A dated 18th November 1889

From—R SMEATON Esq C S Secretary to the Government of the N W Provinces and Oudh

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge your letter No 3508, dated 9th July 1889, forwarding copies of the report of a debate in the House of Commons on the subject of Excise administration in India, with a request that there may be submitted with it, for the consideration of the Government of India, any remarks which His Honour the Lieutenant Governor and Chief Commissioner may desire to offer on the statements made and figures quoted by Mr Caine, in regard to the Upper Provinces, in the course of his speech, so far as they have reference to the North Western Provinces and Oudh Especial attention is invited to two points the latter of which only will be dealt with in the present letter namely, the statements on pages 10 and 11 of the report, regarding the number of shops in Etawah Itah Muttra and Sitapur, and the license fees for Benares A table showing the rates of duty on liquor and the selling price of opium sold to licensed dealers for consumption in India during each year, since 1860, is also forwarded to you in accordance with the instructions conveyed in your letter

2 What is, apparently, required from this Government is a reply to the charges brought by Mr Caine against its administration in respect of the Excise revenue Mr Caine s argument, briefly, is understood to be that the North Western Provinces and Oudh Government by the multiplication of shops and by pressure put upon its officers to the best of its ability stimulates the consumption of liquor, that the District and Revenue Officers of the Government, in response to the pressure put upon them endeavour to encourage consumption and that were it not for the measures initiated by that Government and adopted by its officers the consumption of liquor would certainly decrease, and would become comparatively insignificant

3 The question of allocation of shops for the sale of liquor was taken up in a review by Government of the Excise Administration Report for 1879 80 and in paragraph 11 of that review, dated 10th June 1881, the Government wrote as follows —

> The proper allocation and distribution of shops for the retail of country liquor is one of the most important points in the Excise administration and all District Officers should give the subject their careful attention Local differences prevent any general rule being laid down attention should be paid not only to population but to the distances of the shops from the population which they are intended to supply and perhaps one shop for every local area with a population of 3 750 may be taken as a rough standard towards which efforts should be made to approximate

The Board, in their letter No 288—V S 9, dated 16th June 1884 replied as follows —

> " In 1881 the Government directed that the allocation of shops in distillery tracts should be made on the principle that there should be one shop to every 3 750 persons Experience has shown that some alteration of this limit is required and the Junior Member is of opinion that in populous tracts where the distillery system is in force there should not be more than one shop to 5 000 persons or 10 square miles of country He considers that in the more sparsely populated tracts one shop to an area of 12 or 14 square miles would be ample
>
> In outstill tracts after the issue of the proposed notification liquor will be purchasable up to a limit of six bottles Mr Daniell thinks that in populous portions of such tracts there should not be more than one outstill to every 8 000 persons or 16 square miles and in the less fully populated portions not more than one outstill to an area of 18 to 20 square miles The Junior Member would wish it to be understood that this limit is proposed as a maximum and that it is no way his intention that the existing number of outstills should be increased in cases where they fall below it

These proposals were sanctioned In a letter to the Government of India No 99—13 12-6, dated 8th July 1884, the Government added —

> "It is understood however that in the farmed and outstill tracts the rule will be taken as an average standard—to be generally worked up to and to be tested by experimental application

Later on in the Resolution (No 289 dated 30th July 1886) on the Excise Report for the year 1884 85 the Government said —

> The Lieutenant Governor and Chief Commissioner desires it to be understood that in districts where as in Bulandshahr it has been carefully ascertained that the small consumption of liquor is to be ascribed not to smuggling but to the abstemious habits of the people no systematic attempt to increase the consumption should be made

The Board, in paragraph 18 of their Report for the year 1885 86 wrote, with regard to the orders of 8th July 1884 as follows —

> " The allocation of liquor shops is a subject of considerable importance A few years ago the standard of one shop for 5 000 inhabitants was fixed by Government as being likely on the one hand to ensure reasonable facilities to every one for the purchase of duty paid liquor and on the other hand to prevent as far as possible excessive consumption Progressive endeavours have been made in most districts where the number of shops is too high to reduce them to this standard but observation would seem to show that in some districts a larger

number of shops can be maintained without harm This is especially the case in the *mahua*-growing tracts, where dear liquor or difficulty in procuring duty-paid spirits naturally results in illicit distillation and consequent loss to Government and in cases where a large population of liquor drinkers is found in a *mahua*-growing country (as in the Kunda tahsil of the Partabgarh district) the Junior Member agrees with the Commissioner of Rae Bareli in considering that the provincial standard should not be adopted without very careful local inquiry

In Sitapur the reduction of shops is reputed to have resulted in a loss of more than [illegible] in license fees and no further reduction is advisable for the present. The Commissioner's statement that in Bara Banki the retail shops have reduced to the Government standard is not borne out by the figures given in page 65A., and if the statement has reference to the current year this should have been explained

"In some districts where the number of shops was below the Government standard attempts were made to increase them but not with conspicuous success From Etah Etawah and Muttra it is reported that many new licenses had to be withdrawn as no liquor was sold and that new shops put up for auction were not bid for In Garhwal, the Government standard is obviously inapplicable and no attempt was made to conform to it; only three retail shops were licensed and the number of inhabitants per shop exceeded 115 000 In Dehra Dun on the other hand conditions of an exactly opposite character obtain there being a retail shop for vend of native liquor to every 3 350 persons while including licenses for the vend of English liquor the population per license is 2 088 Any attempt however to reduce the number of shops in this district would be followed by extensive illicit distillation In the Jhansi Division the number of shops is largely in excess of the Government standard and although the Commissioner of Excise makes no remarks thereon it appears from the district reports that at present it is inexpedient to make any considerable reduction in their number

"In connection with this subject I am to remark that an experiment is being tried in Agra and Budaun of giving three years licenses to retail vendors No information regarding the working of the experiment is yet available but the settlements made at the beginning of the current year were pecuniarily very satisfactory in these two districts In Aligarh on the contrary no bidders came forward and the experiment proved a complete failure Further trial of the system will be made

The Government in its orders upon that report wrote —

Regarding allocation of shops for vend of native liquor the Board observe that the standard approved by Government (one shop per 5 000 inhabitants) is not everywhere suitable and that caution should be used by District Officers in applying it In some districts liquor vendors will not open shops up to the number warranted by the standard At other places—the number of existing shops being in excess of the standard—it is sometimes found (as in Sitapur in the year under report) that reduction is followed by a heavy loss to Government in license fees and wherever this means that a certain amount of trade has passed from the vendors of licit to those of illicit spirit, it may easily be that such reductions are unadvisable In *mahua* tracts especially where liquor is easily distilled the Junior Member considers that a large number of shops should be permitted The standard number of shops was fixed as indicating what experience showed to be a fair average for the moderate and reasonable supply of liquor to the people and should be regarded as a maximum rather than as a minimum It must of course vary according to the situation and other circumstances of particular districts but the Lieutenant-Governor and Chief Commissioner observes that the system proceeds on the assumption that vigilant and effective preventive regulations are maintained Where these are not in force or where they are impracticable it is of course quite certain that a reduction of shops will be followed by an increase of the illicit business so that it is the duty of the Excise Department and of the District Officers to look at the question on both sides. On the understanding that this aspect of the matter is not overlooked the Lieutenant Governor and Chief Commissioner concurs generally in the views of the Board set forth in paragraph 18 of their letter and the extent to which the standard number should be insisted on in particular cases may safely be left to the Board's discretion

4 It is obvious from the above extracts that the aim of the Board and of the Government in 1881, as in subsequent years has been to apportion the number of shops approximately to the population, with the view not of stimulating consumption of liquor, but of combating illicit distillation In many districts especially in districts where materials for distilling are to every man's hand, certain classes will drink, and if excised liquor is not provided they will drink liquor which pays no duty It is not a question between liquor and water, but between excised and unexcised liquor In the words of the review of the report of 1885 86 "The system proceeds on the assumption that vigilant and effective preventive regulations are maintained Where these are not in force or where they are impracticable, it is of course quite certain that a reduction of shops will be followed by an increase of the illicit business, so that it is the duty of the Excise Department and of the District Officers to look at the question on both sides" The standard was fixed to furnish reasonable facilities for obtaining excised liquor, and, on the other hand, to prevent excessive consumption" This is a principle as well understood by every Revenue Officer in these Provinces as is any other received maxim of administration, and the several references to the number of shops scattered here and there among successive Excise reports are always understood to be written with reference to this principle, and subject to the limitations which it lays down Neither the Government nor any Revenue Officer has hitherto thought of adopting the precaution of annually stating that his criticisms or remarks as to the number of shops must be read subject to a qualification so universally understood Nothing can be easier than to take up isolated passages from reports which have been written in the assurance that those who read them, like those who wrote them, are aware of the established rule upon the subject, and to put them forward, more or less

misquoted, before an audience for the most part profoundly unacquainted with the Indian system of Excise, as proof of the assertion that the sole object of allocation of shops is to stimulate consumption of liquor In paragraph 11, for example, from which a quotation has been made, the following words occur in the course of the Government Orders.—

"The Commissioner of Excise considers that shops are not so numerous in the North Western Provinces as they should be, and shows that in the districts where there has been the largest increase in still head duty there has also been a large increase in the number of shops; while in the districts where there has been a decrease in shops, there has also been a decrease, or but a small improvement, in still head duty

The object of the Excise Commissioner's remarks, as the context above quoted will have proved, is to show that with the number of shops the consumption of excised liquor has increased; that the population immediately in question is prone to consume liquor, and that if an adequate number of shops is not supplied they will consume liquor which has paid no Excise As anticipated in the orders of Government on the report for 1884-85, they will turn to smuggling if no attempt is made to provide shops Viewed, however, from the standpoint of uninformed criticism—of criticism, that is to say, unacquainted with the fundamental rules which underlie our Excise administration in India—the paragraph lends itself to misinterpretation

5 Passing next to the report to which the Government of these Provinces has been referred, I am to state that His Honour has found it desirable to compare, in respect of each quotation by Mr Caine from the Excise reports, the text and context—as it stands in the report, and as it is to be found in Mr Caine's speech Before showing the result I am to point out a misapprehension into which, on the threshold of his criticisms, Mr Caine has fallen, and which led him apparently to single out the North Western Provinces and Oudh as one of the chief objects of his attack Mr Caine is reported to have quoted Mr Westland's language in the Legislative Council as follows —

"I look hopefully to a considerable increase in the Excise revenue and believe that a great deal might be done in Northern India by the introduction of the methods which in Bombay and Madras have so powerfully contributed to the increase of revenue under this head

On this Mr Caine adds —

"When Mr Westland so pointedly referred to the North Western Provinces as the district from which he looked for an increased revenue from excise he was hardly fair to his energetic subordinates in that district

Mr Caine then on the text of Mr Westland's remarks, proceeds to his criticism of the North Western Provinces His Excellency in Council is aware that reference to Northern India is by no means a pointed reference, or necessarily any reference at all, to the North Western Provinces Northern India comprises the Government of the Punjab as well as the Government of the North Western Provinces and Oudh The Lieutenant Governor and Chief Commissioner's recent experience of the questions which arose before him when Financial Member of the Council in connection with Excise at the last revision of the Provincial Contracts gives him no ground for supposing that Mr Westland's remarks had exclusive or even main references to these Provinces The sharp contrast which Mr Caine desired, in the front of his onset, to draw on the one hand between Mr Westland's apology for the sluggish circulation of excised liquor in the North Western Provinces and Oudh, and the actual activity of the officers in these Provinces on the other, loses point when it is found to rest entirely on misuse of one of the most current terms employed with reference to the Provinces of India.

6 Turning to the actual text of Mr Caine's speech, the first passage referring to the North Western Provinces and Oudh is as follows —

"He (Mr Westland) must have had before him at the time the Excise Report for 1886 and read the following leading paragraph —

The revenue from Excise has continued to advance steadily and the gross receipts for the year under report are the highest on record showing an increase of 12 per cent. on previous years Why?—because the officials had been stimulating the sale of liquor to the uttermost

The Lieutenant Governor is unable to lay his hand upon the passage precisely as here quoted as a "leading paragraph", it is not to be found in the Excise Report for 1885 86, or in any of the orders which were passed upon that report. Something of its substance occurs in the report, where a careful and doubtless an accurate reply is given by anticipation to the question Mr Caine put and to his own satisfaction, answered, in the above quotation The Excise Commissioner, after giving the figures of increase, wrote in paragraph 5 as follows —

"The causes of this increase may be briefly summarised as follows —

I.—The agricultural prosperity of the year

II —The auspiciousness of the year for Hindu marriages.

III.—There can be little doubt that the experience gained by District and Excise Officers is bearing fruit. Collusion and monopoly among contractors and licensed vendors have been watched and schemes to lower the amount of license fees, &c., or to preserve the interest of individuals in certain contracts to the prejudice of the revenue, have been brought to light and frustrated. The average consumption of liquor, drugs and opium has been approximately estimated and efforts have been made to secure, as far as practicable, adequate tenders for the Excise contracts; and although the facilities for illicit distillation of country spirits and still more for illicit withholding of opium now that poppy cultivation is so widespread are considerable, much has been done in the direction of safeguarding the interests of the Department, and the unprecedentedly high revenue that has been realised may be fairly set down as in a great measure due to the close attention that has been given to Excise throughout both Provinces.

Exceptional agricultural prosperity, auspiciousness of the year for Hindu marriages, and success in preventive Excise administration are the main reasons assigned to the large income of that year. The Government, in paragraph 2 of their review, commenting on the remarks of the Commissioner, wrote as follows:—

"In the year 1884-85 the Excise revenue of the Provinces, after steady advance during a number of years, showed a falling off of 4·83 per cent., which was attributed chiefly to the reduction, by orders of Government, of the area administered under the outstill system, to the inauspiciousness of the year for Hindu marriages, and to the high price of materials for distillation. During 1885-86 the area under outstills was still further reduced by the introduction of the ordinary distillery system into certain parganas of the Bareilly, Pilibhit and Shahjahanpur districts.

But as the other causes which injuriously affected the receipts of 1884-85 were of a temporary nature, the orders on the Excise Report for that year expressed an opinion that the receipts would probably again increase. This expectation has been fulfilled, and the gross receipts of the year under report (*viz.*, R57,02,151) are the highest on record. The table in paragraph 4 of the report shows the adjustments in respect of advance payments which it is necessary to make in order to arrive at the true Excise income of 1885-86. The real receipts thus obtained are R40,11,895 in the North-Western Provinces and R16,66,888 in Oudh, total R56,78,783. The corresponding figures for the previous year were R35,90,612, R15,03,604 and R50,94,216; the increase in the total realisations therefore is R5,84,567 or R11·47 per cent. The year was one of agricultural prosperity; it was held to be auspicious for Hindu marriages; and the revenue, as anticipated by Government, has shown a corresponding increase."

Mr. Caine, entirely ignoring the explanation given by the Commissioner and accepted by the Government, has offered his own to the effect that the revenue had increased because the officials had been stimulating the consumption of liquor to the utmost. It would have been obvious to Mr. Caine, had he approached the question with a desire of informing himself, that it is impossible for Excise officers to stimulate a year of exceptional prosperity or an auspicious year for Hindu marriages. Prosperity in India, as in England, is traced in the increase of receipts from a variety of sources, prominent among them being that of Excise. For five years from 1880 these Provinces were blessed with a succession of good harvests. The circumstance, again, of certain years being considered exceptionally auspicious for Hindu marriages, leads to oscillation in excise receipts, which otherwise proves unintelligible. Local superstitions, local customs, local habits, all tend to the increase or decrease, in a given year, of the Excise revenue. Comparative analysis of the receipts of Excise administration in India, as in all other countries, must always prove impracticable to any one who fails or refuses to take account of the characteristic customs of the people, or finds a short and sufficient explanation of all the phenomena that meet him in the unprincipled action of officials.

7. Mr. Caine is next represented as quoting from a report as follows:—

"The district reports contain repeated assurances from all parts of the Provinces that drinking is practically unknown."

The actual quotation is as follows, being paragraph 20 of the Board of Revenue's report, dated 18th March 1887, of the Excise administration for the year 1885-86 (the words to which attention is asked are now italicised):—

Considerable attention was given by many Excise officers as to the vexed question of the spread of drunkenness, and the general consensus of opinion is that no bad results in this direction need be feared. The district reports contain repeated assurances from all parts of the Provinces that drinking *as a vice* is practically unknown *except in the large towns and cantonments, where either bad characters congregate or certain classes of the population are so Europeanised in habits as to drink openly.*

Mr. Caine's comment on his mutilated quotation is as follows:—

"What a dreadful state of things from the Government point of view, but what a blessing it would be if we could have it in England, Wales or Scotland. I suppose this is where Mr. Westland looks for an increased revenue."

Mr. Westland, it has been seen, had extended his view beyond the Provinces which form the subject of Mr. Caine's criticisms. Mr. Caine's object in making use of so much of the paragraph in question as he found it convenient to quote, was apparently to lead his hearers

to understand that, even by the admission of local authorities, India, in respect to the consumption of liquor, was a virgin soil, awaiting merely the advent of the official to sow and reap a rich crop of opium and Excise revenue The aim of the paragraph it will be seen was in truth precisely the opposite It was to show that while during the year under review there had been, for the reasons above given, an unprecedented revenue from the increase in Excise, drinking, as a vice, is practically unknown The omission by Mr Caine of the words "as a vice" cannot be attributed to oversight

8 The next quotation is as follows —

But the same report abounds in paragraphs showing how an enlightened Indian Government endeavours at once to get rid of such a happy moral condition and such an unhappy absence of revenue On page 13 of this report from the North Western Provinces paragraph 32 is the following —

*Etawah* — The number of shops has increased from 53 to 67 There are five shops in the Municipality which are reported to be sufficient In the village tracts the number is still far below the Government standard Efforts are being made to bring the number of shops up to the prescribed standard Besides the 67 shops now opened licenses were granted for others but they were withdrawn when it was found that no liquor was sold at these shops

The passage referred to is paragraph 32 of the Report of the Commissioner of Excise for 1885 86 which runs as follows (the italics are not in the report) —

*Etawah* — The number of shops has increased from 53 to 67 There are five shops in the Municipality which are reported to be sufficient In the village tracts the number is still far below the Government standard *there is only one shop to 10 368 of population or one in 23 6 square miles* Efforts are being made to bring the number of shops up to the prescribed standard Besides the 67 shops now opened licenses were granted for others but they were withdrawn when it was found that no liquor was sold at these shops

Here again the words "there is only one shop to 10 368 of population, or one in 23 6 square miles" have been omitted with an object obviously similar to that which led to the omission of the words indicated in the preceding paragraph A maximum standard having been prescribed by the Government with the object of adopting precautions against the consumption of unexcised liquor the intention in this passage was to explain how and why this standard was not worked up to The aim of the writer was not to draw the attention of the Government to the fact that he had increased the number of shops but to explain that, although he had increased them, the circumstances of the district do not admit of the adoption of a standard prescribing a higher maximum as a safe guide Incidentally he discloses what Mr Caine was careful to conceal from the House, that there is one shop only to more than 10,000 persons and to every 23 6 square miles From paragraph 15 of this letter will be seen more fully what are the circumstances of the district

9 Mr Caine proceeds as follows —

*Etah* — There has been an increase of one shop there are now 63 At the last settlement efforts were again made to induce the liquor farm is to open new shops but as last year to no purpose No one would bid even a nominal price for them The number of shops is much fewer than the number allowed by Government standard

Here again, the remark as to the number of shops has reference to the Government standard, the object of the writer of the report being to explain why in the district (Etah) to which he referred the Government standard was inapplicable and to give the superior authorities to understand why he had used the discretion left to local officers as to maintaining a scale of shops much below the standard of comparison tentatively adopted by the Government

10 The next quotation is as follows —

Mr Crooke the Revenue Officer of Etah draws attention to the impossibility of the labouring class consuming liquor to any considerable extent when it is sold as at present of inferior quality and at an almost prohibitive price

The Board, in quoting Mr Crooke, were writing of the increased consumption in these Provinces of intoxicating drugs the deleterious effects of which have always been regarded, and referred to in successive reports, with the greatest apprehension Where any section of the population is known to be addicted to this form of stimulant it has been the consistent aim of this Government to substitute, for the pernicious habit of drugging the consumption of ordinary country liquor The Board of Revenue, in pursuance of this policy, wrote as follows —

"It is a question whether the time has not arrived for restricting the cultivation of the hemp plant and the manufacture of drugs therefrom as is done in Bengal and the Central Provinces There is a general consensus of opinion that the consumption of these stimulants has greatly increased of late years a result due partly to their extreme cheapness and portability as compared with liquor and partly to the preference which is naturally felt for them over inferior and adulterated spirits Mr Crooke (Etah) draws attention to the impossibility of the labouring classes consuming liquor to any considerable extent when it is sold as at present, of inferior quality and at an almost prohibitive price. There appears, however to be little reason for apprehending any seriously

pernicious effects from the extended use of *bhang* or *ganja* such as naturally results from the consumption of *chandu* and similar poisonous preparations of opium Hemp drugs are used more as stimulants than as intoxicants and it is reported from Muttra that their use is increasing among fakirs and others who regard the effect produced by them as akin to sacred religious frenzy whereas ordinary drunkenness is unseemly and polluting"

Mr Caine ignored the whole of the paragraph as above quoted, and the fact that it had especial reference, not to the propagation but to the prevention, of an extremely dangerous form of taking stimulants His only aim was to bring his hearers to the conclusion that the Revenue Officer, inspired by the policy of his Government, drew his attention to the impossibility of the labouring class consuming the liquor to any considerable extent when sold, as at present, of inferior quality and at an almost prohibitive price Honourable Members, although unacquainted with the Indian Government, will not have failed to reflect that if the policy of the Government were to increase the consumption of excised liquor, it would have been careful to ensure that the quality should not be inferior, or the price almost prohibitive The comment Mr Caine desired the House to draw from the whole passage was, that Mr Crooke, the Revenue Officer of Etah, "wants to persuade the labouring classes to consume liquor to a considerable extent" Had that been Mr Crooke's desire, the result, as above indicated, lay in his own hands A Government, whose aim is to stimulate consumption of liquor, does not permit liquor to remain "of inferior quality and at an almost prohibitive price'

From the final paragraph of the last extract another peculiarity connected with Indian customs is apparent which though it would probably be overlooked by Mr Caine is not without interest to the observer of Eastern habits It is not a question whether the fakir or religious mendicant should intoxicate himself it is not in other words a question between drugs and water but the precise form of intoxication is the point at issue and drugs are preferred for the purpose aimed at because the effect produced is regarded as akin to religious frenzy, such as until lately was seen in the procession of the Dosah in Egypt, and such as is aimed at by Eastern votaries of various sects and on several occasions

11 The next quotation is as follows —

At Muttra it is reported that many new licenses had to be withdrawn as no liquor was sold and that new shops put up for auction were not bid for At Muttra there were 39 liquor shops 25 years ago now the number is 59 Yet my right honourable friend says the larger number of shops have been established recently 'Recently means a period of 25 years

The number of shops at present is stated in this passage to be 59 Reference to the year's report will show that the number of shops under the distillery system is there stated as 39, or precisely the number which is said to have existed 25 years ago Including shops under the farming system the number was 55 The combined number in the last year of report (1888 89) was 43 Even with the examples before us showing how little responsibility he felt towards the House either for the accuracy or the completeness of his quotations his aim being to snatch a verdict, it is impossible to suppose that Mr Caine could have desired to state the number of shops existing in Muttra as being in excess of the number which he knew in point of fact to have existed

12 Mr Caine proceeds —

Here are other paragraphs

In Sitapur the reduction of 33 shops is reported to have resulted in a loss of more than R2 000 in license fees and no further reduction is advisable at present

In the Jhansi Division the number of shops is largely in excess of the Government standard and although the Commissioner of Excise makes no remarks thereon it appears from the district reports that at present it is inexpedient to make any considerable reduction in their number

This quotation is accurate In Sitapur as generally in Oudh—which Province was separately administered up to 1877—the number of shops was for some years considerably in excess of the standard laid down by Government, *viz*, 1 for every 5 000 of the population as a maximum Measures have been steadily pursued to effect a reduction, and in the course of 1888 89 33 shops out of 277 were closed in the Sitapur district For the ensuing year (1889 90) a still further reduction has been arranged and is being carried out, after which the number of shops will for the present be 207 It is worthy of note, with special reference to the very extensive reduction of shops in this district that the gallonage has not materially decreased in consequence It may be inferred that a diminution in the number of shops does not necessarily ensure a corresponding decrease in the consumption of liquor, and this is further established by the figures given in paragraph 19 of this letter

13 The number of shops in the Jhansi Division is stated to be largely in excess of the Government standard the District Officers thinking it to be inexpedient to make any considerable reduction in their number It has been explained in the course of this letter that the

Government standard, although a maximum, is not intended as a strict rule for general application Where especial reasons exist for deviating from the standard, they have to be explained, and in the Jhansi Division the special reason is that facilities for smuggling liquor are extraordinarily great That Division is almost entirely surrounded by Native States which are beyond the control of the British Government The proximity of a Native State invariably stimulates liquor drinking within our own borders During his march last year throughout Oudh, in no single instance had the Lieutenant-Governor and Chief Commissioner observed a case of drunkenness until he arrived on the Nepal border, when special police precautions had to be taken to prevent the camp-followers obtaining liquor at cheap rates on the Nepalese side of the frontier In spite of these precautions as soon as the Camp reached the Nepal border, men who, in face of the higher price of the excised liquor in our own territory, had hitherto found no opportunities of indulging their appetite, were seen by no means infrequently in various stages of inebriation along the line of march

14 Mr Caine goes on to say —

We are told that the high rise in consumption at Cawnpore is due to the opening of the new distillery Who was it that opened that distillery? A limited liability Company or a private individual? Not at all It was the Government In consequence of the opening of the new distillery they raise the consumption I think it is the way in which they get the maximum of revenue

The new distillery to which Mr Caine refers is explained by that gentleman himself to have taken the place of liquor previously imported from neighbouring districts (Lucknow, Hardoi, and Unao) connected by rail "*Who was it that opened that distillery*" he asks further, and he replies that it was the Government, his desire being to cast discredit on the Government for opening a distillery where none existed before The least inquiry when he was in India would have shown Mr Caine that the farming system, until the period referred to in the report existed in Cawnpore, and had recently been abolished to make way for the distillery system All distilleries under the latter system are Government property and as a consequence of the substitution of the distillery for the farming system—which it has always been the aim of the Government to abolish whenever practicable—it was inevitable if there was to be any Excise machinery at all in Cawnpore that a new Government distillery should be established

15 Mr Caine continues—

"The last paragraph which I will quote is at Benares the license fees for the year were very high and to make their business profitable the retail dealers lowered their prices and thus largely increased the sale of liquor

This paragraph indicates nothing beyond the fact that retail dealers having competed for licenses too keenly among themselves were compelled, in order to recoup their outlay, to sell their liquor at unusually low prices The competition of retail vendors arises from local causes with which the Government has absolutely no concern, and now and again rivalry or jealousy, or the desire of a would be monopolist to exclude smaller men leads to excessive bids which, as in this instance, cause the vendors to take temporary measures for recouping their loss The increase in Benares however in the year in question was only sufficient to bring up the district consumption to that of the year 1883 84

16 Mr Caine concludes —

I could go on *ad nauseam* and could give similar instances from all the Provinces of India These extracts show clearly that where there are no liquor shops and no desire for them the Excise administration has forced them in and that where there are avowedly too many they have refused to reduce them

It has been the aim of the preceding remarks to show that Mr Caine, in his anxiety to furnish apposite instances, has not hesitated to mutilate the text from which he copies to leave out so much of it as is opposed to his contention, or to cut it off, if need be entirely from the context, which throws light upon it He has made no effort to put before the House the explanations given in the reports from which he quoted, he has not attempted to gain any knowledge of the bearing of the social or religious customs of the people on the liquor question, or the effect of geographical peculiarities on administrative arrangements The extracts, restored to their proper place in the text and given without manipulation, show that for the purpose of preventing illicit manufacture and sale a Government standard has been adopted as a maximum, or as an approximate test by which to judge of the adequacy of the number of shops for preventive purposes in any given district, that in some cases the Government standard has been exceeded, and that in others it has not been attained; and they illustrate the anxiety of District Officers to satisfy the Government in either instance (whether

that is shops exceed or fall below the standard) of the correctness of their action Mr Crooke had he conceived his orders to be to bring up the shops to a certain standard, would not have thought it sufficient to assure the Government that the people decline to consume liquor because the price was too high or the quality inferior he would have strengthened the quality and reduced the price The Jhansi District Officers if they hesitate to reduce the number of shops to the standard indicated by Government, do so because they cannot, like Mr Caine ignore the geographical features of the tract in which they find themselves placed but know it to be their duty to place such restrictions as they can on the consumption of cheap liquor imported from foreign States, by establishing a sufficient supply of shops within their own territory the licensees of which make it their business to check the introduction of contraband cheap liquor

17 Turning from the special question of Mr Caine's criticisms on the working of the Excise system in these Provinces I am to furnish for the information of the Government of India the following figures in regard to the three districts of Etawah, Etah, and Muttra which are interesting as showing the consumption of liquor in those districts by the chief drinking castes which are to be found within their limits —

ETAWAH—

| | |
|---|---|
| Total population of the district | 722 371 |
| Number of people to the square mile | 426 |
| Names of seven of the chief drinking castes in the district | Kahar Kori Chamar Dhobi Bhangi Kumhar Kayath |
| Number of males of all ages in these drinking castes | 42 013 |
| Number of shops for the supply of country liquor throughout the district | 53 { 42 distillery, 11 outstills |
| Total number of gallons of country liquor consumed in 1881 82 | 5 762 |
| Average yearly consumption per head of the drinking population | 13 of a gallon |
| Number of villages in which there are more than 50 persons of the drinking castes | 375 |

ETAH—

| | |
|---|---|
| Total population of the district | 756 523 |
| Number of people to the square mile | 435 |
| Name of the five chief drinking castes in the district | Kahar Kori Chamar Bhangi Kanjar |
| Number of males of all ages in these drinking castes | 79 818 |
| Number of shops for the supply of country liquor throughout the district | 55 |
| Total number of gallons of country liquor consumed in 1881 82 | 2 870 |
| Average yearly consumption per head of the drinking population | 03 of a gallon |
| Number of villages in which there are more than 50 persons of the drinking castes | 619 |

MUTTRA—

| | |
|---|---|
| Total population of the district | 671 690 |
| Number of people to the square mile | 462 |
| Names of the six chief drinking castes in the district | Kahar Kori Chamar Bhangi Kayath Dhobi |
| Number of males of all ages in these drinking castes | 76 637 |
| Number of shops for the supply of country liquor throughout the district | 33 |
| Total number of gallons of country liquor consumed in 1881 82 | 3 636 |
| Average yearly consumption per head of the drinking population | ·04 of a gallon |
| Number of villages in which there are more than 50 persons of the drinking castes | 354 |

18 It may be observed that in Etawah only, of the three districts aforesaid, was the outstill system in force when these results were ascertained and reported Three of the tahsils of this district—two of which are trans Jumna and one trans Chamba, abutting on Native territory—are still owing to the neighbourhood of such territory, and to the physical characteristics of the intervening country under this system In Muttra for the same reason portions of three parganas bordering on the Bhartpur State are under farm Etah is wholly under the

distillery system The figures of the last year for which returns are fully available (ending 30th September 1888) are as under —

| | | Revenue from country spirits | Number of wholesale and retail shops |
|---|---|---|---|
| | | R | |
| Etawah | Distillery | 24 8[illegible]0 | 65 |
| | Outstills | 660 | 14 |
| Etah | Distillery | 1[illegible] 416 | 73 |
| Muttra | Distillery | 13 984 | 37 |
| | Farm | 540 | 6 |

19 The following figures of the last six years in the above three districts commencing from the time when the distillery system began to be generally introduced, and the Excise system to occupy anew the attention of this Government, are material and I am desired to append them —

| | | 1882-83 | 1883-84 | 1884-85 | 1885-86 | 1886-87 | 1887-88 |
|---|---|---|---|---|---|---|---|
| (1) As regards the distillery system — | | | | | | | |
| Etawah | Number of shops (wholesale and retail) | 39 | 52 | 59 | 73 | 62 | 65 |
| | Gallonage | 6 034 | 9 1[illegible]8 | 8 828 | 8 610 | 10 351 | 11 739 |
| | Average consumption per head | 008 | 01 | 01 | 01 | 01 | 01 |
| Etah | Number of shops (wholesale and retail) | 64 | 61 | 63 | 63 | [illegible]0 | 73 |
| | Gallonage | 5 198 | 6 666 | 4 721 | 5 378 | 3 231 | 3 214 |
| | Average consumption per head | 00[illegible] | 008 | 006 | 007 | 004 | 004 |
| Muttra | Number of shops (wholesale and retail) | 3 | 11 | 26 | 39 | 36 | 37 |
| | Gallonage | 2 086 | 2 648 | 2 953 | 3 507 | 4,199 | 4 769 |
| | Average consumption per head | 003 | 004 | 005 | 006 | ·007 | 008 |
| (2) As regards the farming system — | | | | | | | |
| Muttra | Receipts | 2 219 | 2 330 | 746 | 933 | 597 | 540 |
| | Number of shops | 30 | 24 | 16 | 16 | 6 | 6 |
| (3) As regards the outstill system — | | | | | | | |
| Etawah | Receipts | 528 | 538 | 493 | 507 | 617 | 660 |
| | Number of shops | 11 | 14 | 11 | 10 | 12 | 14 |

Taking the number of shops in Etawah under the distillery and outstill systems combined it will be seen that there were 79 in 1887 88 as against 50 in 1882 83 in Etah 73 as against 64, and in Muttra 43 as against 33 The gallonage under the distillery system taking the three districts together showed considerable increase, while the receipts under the farming and outstill systems had very largely decreased

20 Adverting next to paragraph 3 of your No 3508, dated 9th July 1889 requesting the submission of a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India since 1860 I am directed to say that there has been no change as regards opium since 1860 in the price to licensed vendors It has stood, unaltered, at R15 per seer The licensed vendors are allowed to sell at their own discretion, but the sales by treasurer s agents at R16 per seer in tahsil precincts only and within office hours, regulates to a great extent the prices demanded by licensed vendors As regards still head duty I am to explain that since the year 1877 in which the two Provinces were amalgamated a uniform rate of one rupee per gallon has been imposed irrespective of strength and material prior to that the rates varied considerably The Commissioner's account, which gives all necessary information, is as under —

*North Western Provinces* —The farming system was in vogue from 1860 to 1862 From 1862 63 it was supplanted by the more familiar ordinary distillery system The still head duty was fixed at R1 per gallon on spirits of three fourths London proof strength and eight annas on all weaker brews From October 1863 it was raised to R2 and R1 respectively In the following year 1864 65 a distinction was made between spirits distilled from molasses and the liquor made from the *mahua* flower and the scale of still head duty altered to a charge of R1-8 or 12 annas on the former and R1 or 8 annas on the latter according to the strength of the brew In January 1866 these rates were raised to R2 and R1 on molasses spirits and R1 8 and 12 annas on that made from *mahua* In 1869 70 a uniform still head duty of R1 4 was fixed irrespective of the strength of the liquor or the materials used in making it In the course of the same year however the rate was again raised to R1 8 and continued so until the 30th of September 1877 From the 1st October 1877 up to the present time a uniform rate of R1 per gallon has obtained both in the North Western Provinces and Oudh without respect to the strength of the liquor or the materials from which it is distilled

"*Oudh*—From 1860 up to the 30th of April 1863 the rates in force were as follows —

For liquor 25° under proof or more R2 per gallon

Ditto of less strength and down to 30° under proof R1-8 per gallon From the 1st of May 1863 to the 30th of September 1877 the rates were lowered to—

R1 per gallon on all liquor from 25° under proof up to proof and

annas 12 per gallon on all liquor varying from 25 to 30° under proof

No spirits above proof or below 30 under proof could be issued As already stated a uniform duty of R1 per gallon without regard to the strength of the brew was introduced from the 1st of October 1877 and has remained unaltered up to the present time.

21 I am desired, before concluding to place before the Government of India the following figures regarding the consumption of liquor in these Provinces as a whole The total annual gallonage under the distillery system for the last six years, with corresponding figures of shops and average consumption per head of population was as under —

| | 1882-83 | 1883-84. | 1884-85 | 1885-86 | 1886-87 | 1887 88 |
|---|---|---|---|---|---|---|
| Total gallonage | 1 766 000 | 1 842 000 | 1 810 000 | 2 060 000 | 1 917 000 | 1 839 000 |
| Number of shops | 6 803 | 6 760 | 6 612 | 6 366 | 6 310 | 6 191 |
| Average consumption of gallons per head | 05 | 05 | 05 | 05 | 05 | ·05 |

Under the farming and outstill systems, the figures are the following —

| | | | 1882-83 | 1883-84. | 1884-85 | 1885-86 | 1886-87 | 1887-88. |
|---|---|---|---|---|---|---|---|---|
| Farms | Total receipts | R | 1 28 000 | 1 60 000 | 1 60 000 | 1 80 000 | 1 84 000 | 1 85 000 |
| | Number of shops | | 1 073 | 1 127 | 809 | 804 | 813 | 803 |
| | Average license fees per head | | 04 | 04 | 04 | 05 | 05 | 05 |
| Outstills | Total receipts | R | 3 44,000 | 4,38 000 | 3 80 000 | 3 93 000 | 3 91 000 | 4 01 000 |
| | Number of shops | | 901 | 955 | 806 | 870 | 792 | 825 |
| | Average license fees per head | | 07 | 08 | 07 | 07 | 07 | 07 |

A glance at the figures given above shows that (1) under the distillery system which is in force in the greater portion of the United Provinces, the gallonage in the course of these six years (comparing the first and last years) increased by about 4 per cent the number of shops falling by about 9 per cent (2) that under the farming and outstill systems combined (the two systems are really one and the same, the essential difference being one of area only) the receipts rose from R1,72 000 to R5 56 000, or by between 17 and 18 per cent the number of shops falling from 1,974 to 1 628 (or by nearly 18 per cent ), while the average of license fees per head of population was about 069 of a rupee only There can be no doubt that the increased quantity of liquor under the distillery system, and of receipts under the farm and outstill systems is mainly the result of a succession of good agricultural years and also of the more careful supervision, and stricter measures for putting down smuggling, that have of late years been insisted on The reduction in the total number of shops, from 8 777 to 7,819, is the result of the policy adopted by the Government of these Provinces to which attention has already been invited strictly to limit the number of shops to actual requirements, so far as these are ascertainable It will be observed that the distillery system is that which is mainly in force in these Provinces The other systems (which are retained only in portions of any given district, which are adjacent to foreign territory, forest, or mountain) bear but a small proportion to it so far as population which is the only sound basis of comparison, is concerned The figures of the three systems for the last year for which figures are available (ending 30th September 1888) are as under —

| | *Population* |
|---|---|
| Distillery system | 35 466 000 |
| Farming ditto | 3 047 000 |
| Outstill ditto | 5 595 000 |

The two latter systems cover, it will be observed, a total population of 8,642,000 only—or not quite one fourth of the population which draws its supply from the distillery system It is needless to enter into an elaborate description of the systems but it may be observed that while as regards population the proportion is about 80 (distillery) to 20 (farming and outstill) the gross revenue of the last year (1887 88), the figures of which have been reviewed, was divided in the ratio of 74 5 to 15 5, as under —

| | R |
|---|---|
| Distillery system | 31 72,000 |
| Farming and outstill system | 5,85,000 |

22 It is perhaps worth noticing, in conclusion that the average daily number of prisoners confined in the jails of the United Provinces stood, from the year 1881 to the year 1887, as under —

| | |
|---|---|
| 1881 | 26 477 |
| 1882 | 24,066 |
| 1883 | 21 673 |
| 1884 | 20 076 |
| 1885 | 18 288 |
| 1886 | 18,615 |
| 1887 | 17 961 |

The years 1885 86 and 1886 87, it will have been seen, were the most productive from the point of view of Excise They were the years in which the jail population was at its lowest The figures furnish their illustration to the statement that drunkenness, as a vice leading to crime, does not exist in these Provinces It may be allowed equally, that in good agricultural years crime statistics are lowest Excess of drink, with consequent increase of the criminal population, is not known or likely to be known in this part of India In good agricultural years, or in years considered auspicious for marriages more liquor is consumed when the prices of food grains rise, consumption of liquor is restricted Masses of the population never touch liquor and no inducement is held out by Government to them to do so Other classes—among them many of the lowest inhabitants of the towns—drink or consume drugs If they cannot get excised liquor they will obtain liquor which has not paid excise In the eastern district of the Provinces, especially where the *mahua* tree is used for distillation, facilities for illicit manufacture more than abound Reduction of shops in such districts would bring about increase of consumption for the licensees maintain a watch on unexcised liquor The object which the Government everywhere sets before itself is by giving reasonable facilities of purchase of excised liquor to control the manufacture and consumption of illicit liquor the detective agency of the Government being thus the licensed sellers, rather than the police The police in India is an agency unsuited to preventive purposes because its probity cannot be sufficiently relied on and because it would take large occasion for its own pecuniary advantage from the opportunities given by this class of duty

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*Table showing the Rates of Duty on Country Spirits and the Selling Price of Opium sold to Licensed Dealers in the North Western Provinces and Oudh*

| Year | Rate per gallon of country spirit in the North Western Provinces | Rate per gallon of country spirit in Oudh | Rate per seer of opium sold to licensed dealers in the North Western Provinces and Oudh |
|---|---|---|---|
| 1860-61<br>1861 62 | Farming system was in force | R2 for 25 U P<br>R1 8 for 30 U P | |
| 1862-63 | R1¼ I P strength 8 annas weaker strength | | |
| 1863 64 | R2 and R1 respectively | | |
| 1864-65 | R1 8 and 12 annas molasses spirit<br>R1 and 8 annas mahua spirit | | |
| 1865 66 | R2 and R1<br>R1 8 and 12 annas } as above | | |
| 1866 67 to 1868 69 | Ditto ditto | R1 exceeding 25 U P<br>12 annas 25° to 30° U P | R15 per seer |
| 1869 70 | R1 4 irrespective of strength and material | | |
| 1870 71 | R1 8 irrespective of strength and material | | |
| 1871 72 to 1876 77 | Above continued | | |
| 1877 78 to 1887 88 | R1 irrespective of strength and material | R1 irrespective of strength and material | |

No 433—XIII 87 A dated 28th November 1889

From—R SMEATON Esq C.S Secretary to the Government of the N W P and Oudh
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

In continuation of this office letter No 413—XIII 87 A, dated 18th November 1889, on the subject of Excise administration, and with special reference to paragraph 2 clause (a) of your letter No 3508, dated the 9th July last I am directed to submit, for the information of His Excellency the Governor General in Council a copy of the papers marginally noted, regarding the "opium den" in Lucknow, to which attention was called in the debate in the House of Commons on Excise administration in India

From Commissioner Lucknow No 3935 dated the 28th August 1889 and enclosures
From Commissioner of Excise No 438 C E dated the 9th October 1889, and enclosures
From Commissioner of Excise No 457 C E dated the 15th October 1889

2 The Lieutenant Governor and Chief Commissioner desires me to say that the account given by Mr Caine of the opium shop in question so far as the testimony of all who are conversant with the place and know the habits and customs of Lucknow residents enables His Honour to judge, appears to have been coloured in the highest degree by Mr Caine's well-known views on the subject of stimulants, and to have been presented to Parliament under the influence of feelings similar to those which prompted him to bring before the House the ill-founded indictment against the Excise administration of these Provinces treated of in the letter quoted in my 1st paragraph

3 I am to add that there seems to the Lieutenant Governor and Chief Commissioner to be no reason for departing from the policy which has for many years been in vogue in these Provinces—of cautiously reducing, as far as is possible the number of licensed opium smoking centres But His Honour considers that to do away entirely with such places of resort would only result in largely encouraging the smoking of illicit opium—in private and at their own homes—by those who are habitual smokers

4 Referring to paragraphs 10 to 16 of the letter from the Commissioner of Excise, dated the 9th October 1889 I am to say that in districts where opium is not grown it will probably be advisable to do away with the rule requiring lessees to take a certain minimum quantity of opium before a license is granted This question is being separately considered

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No 3935 dated 28th August 1889

From—W E NEALE Esq Offg Commissioner Lucknow Division
To—The Secretary to the Government of the N W Provinces and Oudh

I have the honour, in reply to G O No 260—XIII 87 A, dated the 3rd August, 1889, to forward herewith copy of a memorandum by the Deputy Commissioner on the points specified by you I visited the particular shop and one other shop personally and made inquiries and I believe Mr Mulock's estimates and opinions to be correct

2 The native impression seems to be that opium eating is increasing in Lucknow, but in a private form and that the public consumption of it in dens &c is diminishing They say it was much larger in this latter form in the King's period The Deputy Commissioner's figures showing a reduction of shops from 20 to 3, would confirm this idea though of course the size of the shops is an unknown item in the account On the other hand the total consumption from 1883 has risen from 11 maunds to 20 maunds

3 The inducement to go to the shops is that the opium is there served in a more palatable form and, I suppose the attractions of society also have their weight Prohibition against consuming in the premises would increase consumption by drinking at home but would also withdraw a source of temptation, so that probably some slight decrease of consumption would occur I would at all events, suggest that the lessees should be freed from the obligation of purchasing a *minimum* of opium, just as has been recently ordered in regard to liquor lessees

4 The details of Mr Caine's description of the opium shop are not quite as they appeared to me There was no comely Chinese woman, and no girl in charge of each room There was a great chattering going on as we came in The smokers were mostly men of over thirty In Mr. Caine's shop were 105, and in the other 110 persons There were three women in the former, and five or six in the latter of whom two were young, about 20 to 22 years (prostitutes of course), and the others women of 50 or so The time chosen was 8 P M (without previous warning), which is the most fashionable hour I have of course visited other chandu shops the general characteristics are always the same and those in Lucknow present nothing remarkable

Memorandum on G O No 260—XIII 87 A dated 3rd August 1889

1 *Paragraph 2*—The shop referred to is that situated in m ih ll Nayagaon of the Aminabad quarter in the city of Lucknow The sh p has been in existence since shortly after the mutiny, *i e*, about 1860

2 The lease of the shop has only been disposed of separately since 1882 83, and has brought in the following sum each year since then —

| | Per annum R |
|---|---|
| 1883-84 | 412 |
| 1884 85 | 768 |
| 1885-86 | 792 |
| 1886-87 | 1 290 |
| 1887 88 | 3 436 |

1888-89 leased at a rate of R4 980 per annum for nine months and is now leased at a rate of R2 880 per annum as former licensee failed

3 In 1882 83 a minimum of opium was inserted for the first time in these licenses and the amount of opium used at this shop since that year (which is the first for which separate data for each shop are available) was as follows *viz*,—

| | Mds | s |
|---|---|---|
| 1883 84 | 1 | 12 |
| 1884 85 | 1 | 35 |
| 1885 86 | 3 | 8 |
| 1886 87 | 4 | 35 |
| 1887 88 | 12 | 4 |
| 1888-89 | 5 | 21 (for 10 months |

4 I estimate the average number of persons who frequent this shop all the year round at about 400 per diem I would note that practically the customers of each shop are every day the same individuals for the habit of opium smoking once contracted is very seldom aban doned, and there are only three sh ps in the whole city of Lucknow where the habit can be indulged in No shops are open in the outlyin district *i e*, there are only three shops for 700,000 persons according to the last census

5 There are at present as already stated only three shops in the city of Lucknow and none in the district Down to the cl se of 1870 71, when the drug contract was disposed of jointly with th it for s le of madak and chandu there were 50 chandu shops In that year the two contracts were for the first time disposed of separately

6 In 1874 75, 1883 84, 1885 86 and 1887 88 the number of these shops licensed fell respectively to 20, 12 6, and 3 the number now open The amount of license fees realised by sale of these licenses annually during the last ten years, and the amount of opium sold to the license holders since 1883 and 1884 (the first year when a minimum of opium for each shop was inserted and data are therefore avail ble) are given in the accompanyin st te ment

7 I estimate the number of persons frequenting the three shops now open at a maximum of 1 200 per diem all the year round

8 *Paragraph 3*—The leading conditions in the licenses of these shops are—

(1) punctual payment of license fees every m nth
(2) purchase of a fixed minimum per month of Government opium,
(3) shop to be open only from sunrise to 9 P M
(4) no objectionable characters to be allowed entrance
(5) receipt of anything but cash in payment strictly forbidden

9 The total sale of Government opium at the treasury in Lucknow was 122 maunds 1 seer in 1887 88 of which 20 maunds 4 seers or less than one fifth was purchased by the chandu and madak licensees The great mass of opium eaters belong to the lower classes, and opium smoking is almost exclusively confined to the lowest of the Muhamma lan population living in the city of Lucknow

10 *Paragr ph 4*—If the smoking of opium were to be prohibited at licensed shops, there is no doubt that the habit would spread by being practised in a number of centres where those who indulge in it would meet for the purpose

F B MULOCK,

*Deputy Commissioner*

*List of Chandu and Madak shops*

| Year | Number of shops | Yearly fees | Amount of opium sold per annum | Remarks |
|---|---|---|---|---|
| | | R | | |
| 1879-80 | 20 | 4 680 | | |
| 1880-81 | 20 | 4 680 | | |
| 1881-82 | 20 | 5 260 | | |
| 1882-83 | 20 | 4 730 | Mds s | |
| 1883-84 | 12 | 3 4[illegible]0 | 11 13 | |
| 1884-85 | 12 | 6 888 | 15 34 | |
| 1885-86 | 6 | 4 068 | 13 1 | |
| 1886-87 | 6 | 6 480 | 23 1 | |
| 1887-88 | 3 | 7 740 | 20 4 | |
| 1888-89 | 3 | 12 600* | 17 24 | For 10 months |

* Rate per annum [illegible] let at rate of Rs [illegible]00 per annum for the remaining three months

DEPUTY COMMISSIONER'S OFFICE
LUCKNOW
*The 24th August 1889*

F B MULOCK
*Deputy Commissioner*

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No 321—XIII 87 A dated 9th September 1889

From—R SMEATON Esq C S Secretary to the Government N W P and Oudh
To—The Commissioner Lucknow Division

With reference to your letter No 3935, dated the 28th August last, regarding the "opium den in Lucknow I am directed to request that you will be good enough to state clearly (1) the amount realised from the lease of the shop in 1888 89 (specifying the months covered) and (2) the amount anticipated—if no settlement has yet been come to for 1889 90

2 I am to point out that you have not replied definitely to the inquiry as to the form in which opium is principally consumed and to ask that you will now do so

3 Your reply to this letter should be forwarded to the Commissioner of Excise, to whom a copy of your report of the 28th ultimo has been forwarded

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No 438 C E dated 9th October 1889

From—F W BROWNRIGG Esq Offg Commissioner of Excise N W P and Oudh
To—The Secretary to the Government of the N W Provinces and Oudh

I have the honour to acknowledge the receipt of your No 322—XIII 87 A of September 9th and to forward the further report called for by you from the Commissioner of Lucknow in your No 321—XIII 87 A of the same date which has been as desired, submitted through this office

2 There can be no doubt as Mr Neale points out, that opium smoking in Lucknow was much more common in the King's period than it is now That this conclusion is well founded I have reason too to believe from personal inquiry into the matter The actual *clientele* of the *madak* and *chandu* shops in Lucknow as noticed in the reports which you have already received is not very large The same people come day after day, for the habit of opium smoking once formed is rarely broken off

3 The amount of opium consumed in licensed smoking dens is not always a true gauge of the actual extent of the practice Lucknow is throughout a poppy growing district, and it is well known that the unprepared and freshly gathered opium obtained direct from the cultivators is highly esteemed for smoking purposes in the form of *madak* and *chandu* That some of this finds its way into the city, despite every effort to prevent it, can hardly be denied As long as the license fees for these *madak* and *chandu* shops remained at a low figure, the minimum of Government opium which the lessees were compelled to take, based as it was on the fees paid necessarily remained low also As the fees rose, so of course did the minimum But it does not follow that the actual amount consumed increased in the same proportion More Government opium and less of the illicit article, was consumed until last year the point was reached, in regard to the shop which Mr Caine inspected, where the minimum of opium, based on the license fees, could not be consumed, and the contract broke down The lessee as a result of competition—which the large reduction of shops has stimulated in an unusual

degree—had bid more than the true value of the shop, and failed in consequence The license fees for 1889 90, as Mr Mulock points out show a very large falling off on those paid for the year which has just closed, and there is no doubt that they must eventually adapt themselves closely to the actual amount of Government opium which can be consumed

4 As the Deputy Commissioner points out, the number of opium smoking shops 20 years ago in the Lucknow district alone was about 50 or almost as many as there are now in existence for the whole of the North Western Provinces and Oudh combined This total has been gradually reduced so far that three were found enough during the past year to supply all the customers who frequented such haunts For 1889 90 only two shops have been licensed, so that the facilities for opium smoking in Lucknow may justly be said to have been restricted to the very lowest scale compatible with the prevention of illicit consumption One has been closed since Mr Mulock wrote on the 17th September and a remission of R600 in fees sanctioned on this account by the Board of Revenue The total estimated income under the head of license fees for the vend of these preparations during 1889 90 should therefore be placed at R7,050, instead of R7,650 as reported by the Deputy Commissioner This, it will be seen, is less than the amount realised in 1887 88 the last of the normal years with which a fair comparison can be made Judged from the standpoint of fees, therefore—unsatisfactory though such a test may be, especially in a city like Lucknow where combination is more than usually rife—it may reasonably enough be argued that the consumption of opium in the form of smoking is not materially on the increase

5 Last year there were only 54 opium smoking shops in the United Provinces This number has been still further reduced for the year which has just commenced on October 1st It is the avowed object of Government to keep down the sale of *madak* and *chandu* as far as is consistent with the unavoidable recognition of the practice of opium smoking and were it not for the firm belief that the abolition of such shops altogether would be a greater evil than their retention on the present scale, there is no doubt that they would all have been ere now records of the past

6 Paragraph 4 of the Deputy Commissioner's report of September 17th clearly indicates the difference between opium drinking and opium smoking The latter is by far the most common way in which opium is taken The ordinary opium shopkeeper does not endeavour to induce his customers to consume the drug on his premises as the *madak* and *chandu* lessee is forced to do There is no special art required in preparing the ordinary opiate draught A little ball of the drug is gradually dissolved in water and the mixture then drunk off as any other liquid intoxicant would be But the preparation of *madak* and *chandu* needs a practised hand, and calls for more skill on the part of the licensee These are the only forms in which opium is smoked in these Provinces and the customer must needs consume his purchase on the lessee's premises At the time of Mr Caine's visit an attempt was being made to bring into vogue the Chinese mode of smoking but the effort was not successful and the old established methods were soon reintroduced For complete particulars regarding the preparation of *chandu*, and the way in which it is smoked, I would not do more than refer to pages 22—24 of the abstract of district notices in the Excise Administration Report for the year ending 30th September, 1880 The account contained there may be considered to hold good still, and it would be needless on my part to recapitulate here the full and interesting description there given

7 Lucknow contains a vast Muhammadan population, and there is no doubt that opium smoking as well as drinking is largely practised both by high and low in private houses On the latter form of consumption there is of course no ban, and the former is, it is needless to say, extremely difficult of detection There can be no doubt whatever that the restriction of opium smoking to two or three main centres the habitues of which cannot conceal their identity, has a salutary effect in stigmatising the habit as one of the special prerogatives of men of bad character To be an opium smoker in these days is unquestionably a badge of opprobrium and disrepute, and any step which would tend to diminish the odium that now attaches to this practice is most earnestly to be deprecated

8 I quite concur in Mr Mulock's opinion as to the probable consequence of prohibiting opium smoking in shops licensed for this particular purpose The stigma which is now associated with this habit, practised as it must be at well known centres, would then be avoided, and a considerable impetus also given to illicit consumption For the opium smoker then would probably procure his supplies through some other person, and need never himself visit the shop at all, while if so disposed the facilities within his reach of obtaining illicit opium would be greatly enhanced, as the difficulty of proving that he was not using Government opium would always be enormous It is useless now to ignore the existence of the habit The safest and soundest course of all is to endeavour to restrict it within the narrowest

possible bounds and to keep it from spreading, by confining both sale and consumption to the smallest possible number of fixed centres

9 In order to be able to grasp the subject from a provincial point of view, I append a statement prepared for the last ten years showing the consumption of opium in the North Western Provinces and Oudh since 1878 (annexure A) The figures are shown under three separate heads —

(1) the amount sold to *ex officio* licensed vendors, *viz*, to treasurers and their agents which is retailed by them at a fixed rate of R16 per seer to private customers,

(2) the amount sold to ordinary non official licensed vendors, *viz*, opium contractors, who are allowed to retail it at whatever price they like,

(3) the amount sold to the *madak* and *chandu* vendors for consumption on their premises

The main inferences to be drawn from these figures, making due allowance for the fact that there is probably much less smuggling now than there used to be in former years, are as follows —

(*a*) That the actual consumption of opium in all forms in the United Provinces does not show any tendency to unnatural or even ordinary increase In fact excluding the first two years of the decade—the first two after the introduction of the new Opium Act of 1878—the consumption in 1887 88 will be seen to be actually less than the average

(*b*) That the actual consumption of opium in the form of *madak* and *chandu* has considerably decreased within the same period This fact alone is a strong argument in favour of the retention of the present system

10 I now pass on to the question suggested in paragraph 2 of your No $\frac{323}{XIII-87A}$ of September 9th, and at the risk of being somewhat prolix I would briefly refer to the facts which led up to introduction and retention of the present system under which every opium lessee is compelled to stipulate to take a certain minimum quantity of Government opium as a *sine qua non* to his obtaining his license

11 1877 78 was the first year in which licenses to sell opium were put up to auction In his report on the administration of the Department for that year Mr Robertson, then Commissioner of Excise, wrote as follows —

I am convinced that the recorded sales in no way represent even approximately the actual amount of opium consumed, at any rate in poppy producing districts and that a considerably enhanced revenue might be obtained from this source without in the slightest degree stimulating the consumption of opium or interfering with the transactions of the Opium Department, but simply by insisting that only Government opium shall be consumed and by stopping its being obtained illicitly (paragraph 32) He goes on then to compare the amount of Government opium sold in—

(*a*) those districts throughout the whole of which poppy growing was permitted,

(*b*) those where it was partially permitted,

(*c*) those where it was prohibited

The conclusions arrived at from these statistics are clearly set forth in the Government review (paragraph 22) — 'These figures show that the view taken by Government in the orders on the Excise Administration Report for 1876 77 was correct, *viz* that the consumption of opium in opium producing districts was so far below that in non producing districts as to justify the presumption that smuggling on a large scale was carried on to the serious detriment of the revenue ' To combat this illicit sale the Junior Member of the Board of Revenue, in paragraph 20 of his forwarding letter had suggested that a minimum amount of opium should be fixed for each license in poppy growing districts On this proposal the Government orders were as follows (paragraph 22) "The Junior Member may, as desired, exercise his discretion in fixing a minimum sum to be paid for each license in opium growing districts, and making it compulsory on each licensee to take a certain amount of Government opium as there is reason to suppose that licenses are often used there simply as a cloak for the sale of illicit opium " This was in August 1879 Before the close of the same year the Board had sanctioned 10 seers as the minimum of Government opium for each license taken out in a poppy growing district, and this rule has been regularly observed up to the present time This is the first actual order issued prescribing in so many words a minimum quantity of opium per license Its purview was naturally limited, but it indicates the principle which has since been applied in all districts throughout the Provinces

12 Prior to this however in the rules framed under the Opium Act (I of 1878), published in Government notification No 29 A of 2nd February 1878, for the retail vend of opium

a clause had been introduced inculcating, though not actually enforcing, much the same idea Rule X runs as follows —

"That if he buy less than , which is the quantity estimated to be retailed at in each month, he will, if required explain the reason of the falling off to the Collector" In 1883 the point arose as to how Collectors could enforce the purchase of the prescribed amount should the lessee's explanation be deemed unsatisfactory The Board of Revenue held that failure to purchase the amount stipulated for should be treated as tantamount to a breach of contract The result of this was that the rule was re written and the minimum clause, as it now appears in all opium licenses framed as follows —

"*10th* —That if he buy less than , which is the quantity estimated to be retailed at in each month and the Collector considers his explanation of his failure to buy the required amount to be unsatisfactory, the Collector may resume the lease at once and confiscate the instalments paid in advance by the lessee as security' (*cf* page 79, Excise Manual) I append a copy of all the license forms issued for the sale of drugs and opium, as in connection with paragraph 3 (*a*) of your letter of August 3rd they may be found useful, (annexure B)

13 In 1884 the question as to what amount of opium should ordinarily be fixed on the basis of license fees was also determined On Mr Cadell's recommendation orders were issued that for every R100 license fees in the case of opium vendors from 30 seers to one maund (40 seers) should be guaranteed, and in the case of *madak* and *chandu* lessees from 15 to 20 seers While sanctioning this scale the Board of Revenue enquired whether the system of minimum quantities should be enforced in all districts In reply Mr Wall suggested that in those where the average sales for the two or three past years had been satisfactory the restriction might well be removed To this proposal the Board agreed No action, however, has ever been taken upon this exemption

14 This, then, is how the matter stands at present The conception of a minimum seems to have first originated in the necessity of putting a check on illicit sale It was read into the rules framed under Act I of 1878 evolved into a principle in regard to poppy growing districts in the following year and later on so liberally interpreted as to be applied unreservedly to all districts in the United Provinces

15 Poppy cultivation is permitted more or less in almast two thirds of the districts in the North Western Provinces and Oudh I append a copy of the last Government notification on this point, dated 2nd January 1889 (annexure C) There can be no doubt whatever that the minimum rule has hitherto had a salutary effect To this, and the severe punishments introduced for the first time by the Opium Act of 1878, must be attributed the decrease in smuggling, which it is not unreasonable to assume has taken place within the past ten years The sale of Government opium in 1877 78 was 1 068 maunds 39 seers Now it is on the average nearly 1 500 maunds The number of persons convicted of offences connected with opium in the first year of the working of Act I of 1878 in these Provinces was 886 In 1887 88 the total had dropped to 419 I append a statement showing the number of persons convicted of offences under the Opium Acts during the last ten years (annexure D)

16 The minimum system is unquestionably a wise provision in poppy growing districts, and it would be injudicious to introduce any general measure which would neutralise the beneficial effect of this precaution But in districts where the poppy is not grown, and more especially where the sales of opium are and have been for the past two or three years satisfactory there would appear to be no objection to a tentative relaxation of the rule With this end in view it would seem feasible to exempt a few selected districts in the first instance, and should a comparison of the results attained with those of past years under the present *régime* be then found favourable, the exemption might be still further extended to all districts where the poppy is not grown But I am not prepared to admit that any useful results would ensue from similar experiments in poppy growing tracts, and the minimum rule in such areas should not for the present at least be relaxed

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No 4373 dated 19th September 1889

From—W E NEALE Esq Offg Commissioner Lucknow Division

To—The Secy to Govt N W P and Oudh (through Commr of Excise N W P and Oudh)

I have the honour to submit copy of a letter No 4561, dated 17th September 1889 from the Deputy Commissioner, Lucknow, furnishing particulars regarding the "opium den" in Lucknow, on points noted in G O No 321—XIII 87 A, dated 9th September 1889

No 4561 dated 17th September 1889

From—F B Mulock Esq Deputy Commissioner of Lucknow
To—The Commissioner Lucknow Division

In reply to your endorsement No 4121 dated 11th instant forwarding copy of Secretary to Government's letter No 321—XIII 87 A dated 9th instant, to your address, I have the honour to state as follows

2 The amount realised in license fees from the lease of the shop for each of the months of 1888 89 up to date has been as follows, viz —

| | R | a | p | |
|---|---|---|---|---|
| July 1888 | 830 | 0 | 0 | received in advance for 1888 89 |
| October | 415 | 0 | 0 | |
| November | 415 | 0 | 0 | |
| December | 415 | 0 | 0 | |
| January 1889 | 415 | 0 | 0 | |
| February | 415 | 0 | 0 | |
| March , | 415 | 0 | 0 | |
| April | 415 | 0 | 0 | |
| May | 415 | 0 | 0 | |
| June | 415 | 0 | 0 | |
| July | 480 | 0 | 0 | *Note*—In July the license was cancelled for breach of the condition of the license and the shop resold |
| August | 220 | 0 | 0 | |
| September | 4 | 8 | 4 | |
| TOTAL | 5 269 | 8 | 4 | |

3 A sum of R7,650 is anticipated on account of the lease of the three *madak* and *chandu* shops now open for 1889 90, as this was the lump sum bid at auction held on the 28th August Formal sanction to the settlement has not yet been received from the Commissioner of Excise

4 In opium smoking shops the drug is consumed in the form of *chandu* or of *madak* The former preparation consists of opium mixed with opium ashes repeatedly boiled and strained till sufficiently indurated to be rolled into balls and smoked This is the favourite preparation with opium smokers and 80 per cent at least of the opium purchased by lessees of this class of shops is so consumed *Madak* as made in Lucknow consists of *pán* leaves steeped in a solution of opium dried and rolled into balls and so smoked The above are the only two forms in which opium is *smoked* At retail opium shops the pure drug is retailed in small quantities, and the purchasers take it away and eat it as required At these shops drinking water and drinking vessels are usually kept by the lessee for the use of the few purchasers who prefer to dissolve the drug in water and drink it

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*Annexures to Commissioner of Excise No 438 C E, dated the 9th October 1889*

ANNEXURE A

*Statement showing the total sales of opium in the North Western Provinces and Oudh for the ten years ending 1887 88*

| Year | To official vendors | | To Non-official licensed vendors | | To *madak* and *chandu* vendors | | Total | | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| | M | s | M | s | M | s | M | s | |
| 1878 79 | Not shown separately | | | | | | 189 | 13 | |
| 1879 80 | 363 | 4 | 953 | 9 | | | 1 316 | 13 | Increase due to stricter supervision by District Officers (*vide* paragraph 117 of the Board's letter on the Excise Report for 1878 79) |
| 1880 81 | 401 | 19 | 1 134 | 32 | | | 1 536 | 11 | Much of this increase was due to irregular purchases of opium from the district of the Meerut Division for export to the Punjab |
| 1881 82 | 381 | 29 | 1 084 | 31 | | | 1 466 | 20 | Decrease attributed to the stoppage of the above practice |
| 1882 83 | 415 | 20 | 948 | 26 | 164 | 19 | 1 528 | 25 | |
| 1883 84 | 379 | 31 | 961 | 31 | 165 | 14 | 1 506 | 36 | Decrease said to be due to the introduction of Malwa opium |
| 1884-85 | 338 | 29 | 924 | 19 | 210 | 30 | 1 473 | 38 | |
| 1885 86 | 361 | 9 | 959 | 10 | 176 | 39 | 1 497 | 18 | Increase attributed to the re introduction of Ghazipur opium |
| 1886 87 | 352 | 10 | 994 | 36 | 162 | 38 | 1 510 | 4 | |
| 1887 88 | 370 | 29 | 978 | 34 | 183 | 33 | 1 488 | 16 | |

ANNEXURE B

Circular No I dated 23rd August 1887

From—R WALL Esq Commissioner of Excise N W Provinces and Oudh
To—All District Officers in the North Western Provinces and Oudh

I have the honour to invite your attention to Notifications Nos 177—XIII 76 and 179—XIII 76 32, dated 9th July 1887 published in the *North Western Provinces and Oudh Government Gazette* of the 16th idem, promulgating the revised opium rules under Sections 5 and 13 of the Opium Act 1878, and fixing the price at which opium is procurable from the Government Treasuries by treasurers farmers, licensed vendors and druggists

2 The form of licenses, permits, &c, required under Rule 32 of the revised rules have been approved by the Board and copies are herewith forwarded for your information and guidance Vernacular forms will follow The revised forms should be used in the ensuing year s settlements

107 Under Rule 3? of the rules issued under sections 5 and 13 of the Opium Act the Board of Revenue, North Western Provinces and Oudh, with the sanction of the Local Government, prescribe the following forms for use under these rules —

FORM

*I—Lease for farm of opium or intoxicating drugs or poppy heads*

Counterpart of this will be signed by the farmer and deposited in the Collector s office { District / Name of farmer / Limits of farm

BE it known that the duties leviable on the retail of have been let in farm to A B a resident of , pargana , district of , for the term of commencing from the 1st October 18 and ending with the 30th September 18 upon the following conditions —

*1st*—That the said A B shall pay to Government the sum of R in the following instalments —On the 1st October, , R , being the first instalment (and in addition R being one sixth of the annual payment which if it be not intermediately forfeited for default or breach of some other condition of this lease shall be set off against the 11th and 12th instalments)

| | | R |
|---|---|---|
| On the 1st | November | |
| Ditto | December | |
| Ditto | January | |
| Ditto | February | |
| Ditto | March | |
| Ditto | April | |
| Ditto | May | |
| Ditto | June | |
| Ditto | July | |

(*Note*—In cases where Government Promissory Notes or Railway shares have been deposited as security the words within brackets shall be omitted and the requisite instalments for August and September entered in the list of payments)

*2nd*—That the one sixth of the annual payment made on the 1st October under the last preceding section shall, in the event of default, or breach of any other condition of this lease not be reclaimable by the lessee

*Note*—If Government Promissory Notes or Railway shares have been deposited the following shall be substituted for the preceding clause —

That in the event of default or breach of any other condition of this lease the Promissory Notes or Railway shares deposited as security shall vest in Government and shall not be reclaimable by the lessee

*N B*—When the period of the lease exceeds one year a fresh payment of one sixth of the amount payable annually must be made at the commencement of each year or if Promissory Notes or Railway shares have been deposited as security they must remain so deposited until the period of the lease shall expire

*3rd*—That no shops other than those specified in the list annexed, shall be licensed by the said A B, and that the site of no shop shall be changed without the written permission of the Collector or officer in charge of the Excise Revenue

*4th*—That the said A B shall grant no license to a minor, female or eunuch

*5th*—That the said A B, shall file in the Collector s office, on or about the 1st October

1st January 1st April, and 1st July lists in the form subjoined of all licenses granted by him which may be in force on those dates —

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
| Date | Name of farmer | Limits of farm | Name of licensee | Date of license | Location of shop | Date of order of Collector or officer in charge of the Excise Revenue authorising grant of license for the shop |
| | | | | | | |

*6th*—That a license in Form No V appended to the rules made under the Opium Act, 1878, shall be given by the said A B and a counterpart to be taken and deposited by him in the Collector's office for every shop licensed by him

*7th*—That the said A B shall give immediate information to the Collector or officer in charge of the Excise Revenue of any breach of the law or rules relating to Excise that he may know or have reason to believe to have been committed by any person holding from him a license for retail sale

*8th*—That the said A B shall keep daily the following account showing the quantity of opium purchased from the treasurer or his agent, the quantity sold, and the balance remaining in store at the end of the day —

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | *Detail of the sales shown in column 5* | | |
| Date | Quantity remaining in store yesterday | Quantity received from the Treasury today | Total quantity to be accounted for | Quantity sold to retail vendors | Quantity remaining in store | Name of licensee (*a*) | Locality of shop (*b*) | Quantity sold (*c*) |
| | | | | | | | | |

[ Here enter any restrictions or reservations made by the Collector with the sanction of the Commissioner under Rule 29 clause (3) of the opium rules ]

108 *II —Special license to licensed druggists*

SPECIAL license is hereby granted to A B, following the profession of at , in the district of , for the retail of opium, intoxicating drugs or poppy heads on the condition that such opium shall be procured from a Government Treasury or sub treasury, or from a farmer or a licensed vendor, and shall be used *bonâ fide* as medicine or in medical preparations or prescriptions

DISTRICT }
*Dated* } *Collector*

109 *III —License for retail vend to treasurer or his agent*

A B, holding the office of , in the service of Government at in the district of , is hereby authorised to retail opium subject to these conditions —

*1st*—That he will only sell opium supplied from a Government treasury or sub treasury

*2nd*—That he will sell opium only for ready money and between the hours of and

*3rd*—That he will sell opium at the rate of R16 per seer

*4th*—That all sales shall be duly registered in a book kept for that purpose

*5th*—That except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas of opium to one person at one time

*6th*—That this license is issued under all the conditions prescribed in the Opium Act 1878, and in the rules made under section 5 thereof

DISTRICT
*Dated* } *Collector*,

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110 *IV*—*License for retail vend of opium or poppy heads (general) granted by the Collector*

District
Number of license in register
Name of retailer
Locality of shop

BE it known that A B, resident of pargana, district of, is hereby authorised by the Collector of, to sell opium by retail at, in, from the date of this license to the day of 18, upon the following conditions —

License for retail vend (general)
NOTE—Counter of this will be signed by the license holder and deposited in Collector's office

*1st*—That he will pay to Government a monthly duty of

*2nd*—That he will sell no opium but such as he may purchase from a Government Treasury or sub treasury and that he will not receive or have in his possession opium obtained otherwise

*3rd*—That he will retail opium only in the shop for which this license is granted

*4th*—That except to a licensed druggist holding a special license from the Collector he will not sell more than three tolas weight of opium to any person at one time

*5th*—That he will not adulterate the opium sold by him

*6th*—That he will not receive any wearing apparel or other goods in barter for opium

*7th*—That he will not open his shop or make sales therein before sunrise that he will not keep it open or make sales therein after and that he will not harbour any person therein during the night

*8th*—That he will not permit persons of notoriously bad character to resort to his shop that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop

*9th*—That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in legible characters, in the vernacular language —

(NAME OF VENDOR)

" *Licensed to Retail Opium*

*10th*—That if he buy less than, which is the quantity estimated to be retailed at in each month *and the Collector considers his explanation of his failure to buy the required amount to be unsatisfactory the Collector may resume the lease at once and confiscate the instalments paid in advance by the lessee as security*

*11th*—That he will keep up daily an account in this form showing the receipts and deliveries of opium at his shop each day, and the balance in store —

| Date. | Quantity of opium in store from yesterday | Quantity of opium received this day and whence received. | Total quantity to be accounted for | Quantity sold this day | Quantity left in store |
|---|---|---|---|---|---|
| | | | | | |

*12th*—That he will at once produce his license and accounts for inspection, on the demand of any officer of any of the departments of Excise Police, Customs, Salt, Opium, or Revenue superior in rank to a peon or constable empowered under section 14 of the Opium

Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night

*13th*—That he will not sub-let or transfer the business covered by this license without consent of the Collector or officer in charge of Excise Revenue.

*14th*—This license shall have effect from the day of to the day of , and unless renewed by order of the Collector by the day of , being the expiration of the period for which it was granted, shall cease to remain in force notwithstanding that a special order recalling it has not been issued by the Collector

*15th*—This license may be recalled by the Collector—

(*a*) for default of punctual payment of the duty stipulated to be paid in claused ,
(*b*) for violation of any of the conditions specified in this license,
(*c*) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license

Should the license be recalled for any of these causes, the license holder will have no claim to any compensation whatever or to any refund of any duty or instalment of duty already paid, but it shall be in the discretion of the Collector to make such compensation or refund, should he consider it necessary or advisable to do so, should the Collector desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified (*a*), (*b*), and (*c*), he shall give fifteen days previous notice and remit a sum equal to the duty for fifteen days, or if notice be not given shall make such further compensation in default of notice as the Commissioner may direct

*16th*—This license may be surrendered by the license-holder on his giving one month's notice to the Collector and paying such fine not exceeding the amount of the duty for six months or the loss caused to Government by the failure to carry out any condition imposed as the Collector may adjudge; should the Collector be satisfied that the reason for resigning the license is adequate, he may with the sanction of the Commissioner remit the fine

*17th*—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder this license and any other license or licenses that the holder may have obtained for the sale of opium or for the manufacture or sale of *madak* or *chandu* will be forfeited, he will also be liable to the punishment prescribed by the law for the specific offence committed

DISTRICT }
*Dated* } ——— ——— *Collector*

III V.—*License for retail vend of opium or poppy heads granted by a farmer*

District
Number of license in register
Name of retailer
Locality of shops

tail by a erpart signed holder in the ce

BE it known that A B, resident of pargana , district, of , is hereby authorised by the farmer of , to sell opium by retail at in from the date of this license to the day of 18 , upon the following conditions —

*1st*—That he will pay to the farmer C. D a monthly duty of

*2nd*—That he may purchase all the opium he may require direct from the farmer C D and not from any opium vendor

*3rd*—That he will retail opium only in the shop for which this license is granted

*4th*—That except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas weight of opium to any person at one time

*5th*—That he will not adulterate the opium sold by him

*6th*—That he will not receive any wearing apparel or other goods in barter for opium

*7th*—That he will not open a shop or make sales therein before sunrise, that he will not keep it open or make sales therein after , and that he will not harbour any person therein during the night

*8th*—That he will not permit persons of notoriously bad character to resort to his shop that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

*9th.*—That he will have constantly fixed up a signboard bearing the following inscription in the vernacular language of the country —

(NAME OF VENDOR.)

"*Licensed to Retail Opium*"

*10th*—That he will keep up daily an account in this form showing the receipts and deliveries of opium at his shop each day and the balance in store —

| Date. | Quantity of opium in store from yesterday | Quantity of opium received this day and whence received | Total quantity to be accounted for | Quantity sold this day | Quantity left in store |
|---|---|---|---|---|---|
| | | | | | |

*11th*—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue superior in rank to a peon or constable empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night

*12th*—That he will not sub let or transfer the business without the consent of the Collector or officer in charge of the Excise Revenue

*13th*—This license shall have effect from the day of , to the day of , and unless renewed by the order of the Collector by the day of , being the expiration of the period for which it was granted, shall cease to remain in force notwithstanding that a special order recalling it has not been issued by the Collector

*14th*—This license may be recalled by the farmer—

(*a*) for default of punctual payment of the duty stipulated to be paid in clause 1

(*b*) for violation of any of the conditions specified in this license

(*c*) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license

*15th*—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder this license and any other license or licenses that the holder may have obtained for the sale of opium will be forfeited, he will also be liable to the punishment prescribed by the law for the specific offence committed

112 *VI —License for the retail sale of* madak *or of* chandu *granted by the Collector*

District
Number in register
Name of vendor
Locality of shop

License for retail vend of *madak* *chandu*

NOTE—Counterpart of this will be signed by the licensee and deposited in the Collector's office

BE it known that A B, resident of , pargana district of is authorised by the Collector of to open a shop for the retail vend of *madak* (or *chandu* as the case may be) at , from the date of this license to the 18 , upon the following conditions —

*1st*—That he will pay to Government a monthly duty of

*2nd*—That he will purchase all the opium he may use in the manufacture of *madak* (or *chandu*, &c, as the case may be) direct *from a Government Treasury or sub treasury* or from a farmer of Government opium, but not from a licensed vendor of opium

*3rd*—That he will sell *madak* (or *chandu*) only in the shop for which this license is granted, and that he will not sell *madak* or *chandu* in any other place

*4th*—That his shop shall be situated on the ground floor, and shall have but one door for entrance and exit, which door must open on to a public thoroughfare

*5th*—That he will not sell more than three tolas weight of *madak* (or *chandu*) to one person at one time

*6th*—That he will not receive any wearing apparel or other goods in barter for the drug

*7th*—That he will not open his shop or make sales therein before sunrise, that he will not keep it open or make sales therein after , and that he will not harbour any suspected person therein

*8th*—That he will not permit persons of notoriously bad character to resort to his shop, that he will prevent gaming and disorderly conduct therein and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop

*9th*—That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in the vernacular language of the country —

(NAME OF VENDOR)

" *Licensed vendor of* madak (*or* chandu) "

*10th*—That he will keep up daily the following account showing the receipts of opium in his shop the quantity used in the manufacture of *madak* (or *chandu*), and the balance remaining in store at the end of the day —

*I —Opium*

| Date | Quantity of opium remaining in store yesterday | Quantity received to-day and when received | Total quantity of opium to be accounted for | Opium used in the preparation of *madak* (or *chandu*) | Quantity remaining in store |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | M s c | M s c | M s c | M s c | M s c |

*II* —Madak or Chandu

| Date | Quantity remaining in store yesterday | Quantity manufactured out of opium to day | Total quantity of *madak* or *chandu* to be accounted for | *Madak* or *chandu* sold to-day | Quantity remaining in store this day |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | M s c | M s c | M s c | M s c | M s c |

And that if he buy less than , which is the quantity of opium estimated to be used by him in the manufacture of the *madak* (and *chandu*) he sells monthly at his shop and the Collector considers his explanation of his failure to buy the required amount to be unsatisfactory the Collector may resume the lease at once, and confiscate the instalments paid in advance by the lessee as security

*11th*—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night

*12th*—That he will not sub let or transfer the business covered by this license without the consent of the Collector or officer in charge of Excise Revenue

*13th*—This license shall have effect from the day of to the day of and unless renewed by the order of the Collector by the day of being the expiration of the period for which it was granted, shall cease to remain in force notwithstanding that a special order recalling it has not been issued by the Collector

*14th*—This license may be recalled by the Collector—

(*a*) for default of punctual payment of the duty stipulated to be paid in clause 1

(*b*) for violation of any of the conditions specified in this license,

(*c*) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license

Should the license be recalled for any of these causes the license holder will have no claim to any compensation whatever or to any refund of any duty or instalment of duty already paid but it shall be in the discretion of the Collector to make such compensation or refund should he consider it necessary or advisable to do so Should the Collector desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified (*a*) (*b*), and (*c*) he shall give fifteen days' previous notice, and remit a sum equal

to the duty for fifteen days or if notice be not given shall make such further compensation in default of notice as the Commissioner may direct

*15th*—This license may be surrendered by the license holder on his giving one month's previous notice to the Collector and paying such fine not exceeding the amount of the duty for six months or the loss caused to Government by the failure to carry out any condition imposed as the Collector may adjudge Should the Collector be satisfied that the reason for resigning the license is adequate, he may, with the sanction of the Commissioner, remit the fine

*16th*—On the infringement of any of the above articles or any of the conditions imposed by the Opium Act 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have obtained for the sale of opium or for the manufacture or sale of *madak* or *chandu* will be forfeited he will also be liable to the punishment prescribed by law for the specific offence committed

DISTRICT }
*Dated* } *Collector*

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License for r
sale of *mada*
*chandu*
NOTE.—Cou
of this will b
by the license
and deposited
Collector's off

118 *VII*—*License for the retail sale of* madak *or of* chandu *granted by a farmer*

District
Number in register
Name of vendor
Locality of shop

BE it known that A B, resident of pargana district of is authorised by C D the farmer of to open a shop for the retail vend of *madak* (or *chandu* as the case may be) at from the date of this license to the 18 , on the following conditions —

*1st*—That he will pay to the farmer C D a monthly duty of

*2nd*—That he will purchase all the opium he may use in the manufacture of *madak* (or *chandu* as the case may be) direct from the farmer C D, and not from any opium vendor

*3rd*—That he will sell *madak* (or *chandu*) only in the shop for which this license is granted

*4th*—That his shop shall be situated on the ground floor and shall have but one door for entrance and exit which door must open on to a public thoroughfare

*5th*—That he will not sell more than three tolas weight of *madak* (or *chandu*) to one person at one time

*6th*—That he will not receive any wearing apparel or other goods in barter for the drug

*7th*—That he will not open his shop or make sales therein before sunrise that he will not keep it open or effect sales therein after , and that he will not harbour any suspected person therein

*8th*—That he will not permit persons of notoriously bad character to resort to his shop, that he will prevent gaming and disorderly conduct therein and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop

*9th*—That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in the vernacular language of the country —

(NAME OF VENDOR)
"*Licensed vendor of* madak (*or* chandu)

*10th*—That he will keep up daily the following account showing the receipts of opium in his shop, the quantity used in the manufacture of and the balance remaining in store at the end of the day —

*I*—*Opium*

| Date | Quantity of opium remaining in store yesterday | Quantity received to-day and whence received | Total quantity of opium to be accounted for | Opium used in the preparation of *madak* (or *chandu*) | Quantity remaining in store |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | M s c | M s c | M s c | M s c | M s c |
| | | | | | |

*II*—Madak *or* Chandu

| Date | Quantity remaining in store yesterday | Quantity manufactured out of opium to-day | Total quantity of *madak* or *chandu* to be accounted for | *Madak* or *chandu* sold to-day | Quantity remaining in store this day |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | M s c | M s c | M s c | M s c | M s c |

*11th*—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night

*12th*—That he will not sub let or transfer the business covered by this license without the consent of the Collector or officer in charge of Excise

*13th*—This license may be recalled by the farmer—

(*a*) for default of punctual payment of the duty stipulated to be paid in clause I and by the farmer or Collector,

(*b*) for violation of any of the conditions specified in this license,

(*c*) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license

*14th*—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act 1878, or by the rules made thereunder this license and any other license or licenses that the holder may have taken out for the sale of opium or for the manufacture or sale of *madak* or *chandu* will be forfeited he will also be liable to the punishment prescribed by law for the specific offence committed

DISTRICT }
*Dated* } *Collector*

ANNEXURE C

SEPARATE REVENUE (EXCISE) DEPARTMENT

MISCELLANEOUS

No 1—XIII 18

*Dated the 2nd January, 1889,*

Under Rule II of the rules made in exercise of the powers conferred on him by sections 5 and 13 of the Opium Act 1878, the Lieutenant Governor and Chief Commissioner is pleased to notify that the following are the tracts in the North Western Provinces and Oudh within which the cultivation of poppy for the Government is allowed during the year ending 30th September 1889 —

| Name of district | Extent of cultivation |
|---|---|
| Ghazipur | Entire district |
| Ballia | Ditto |
| Benares | Bara pargana |
| | Mahwari do |
| | Mawai do |
| | Ralhupur do |
| | Dhus do |
| | Barhwal do |
| | Narwan do. |
| | Majhawa do |
| Mirzapur | Entire district except tappa Kon and taluqa Saktesgarh (pargana Kantit) and pargana Singrauli including Dudhi Bhadohi Agori and Bijaigarh |
| Azamgarh | Entire district |
| Gorakhpur | Ditto |
| Basti | Ditto except Benaikpur pargana |
| Allahabad | Karra pargana |
| | Karrari do |
| | Atharban do |

| Name of district. | Extent of cultivation |
|---|---|
| Allahabad | Arail Pargana. |
| | Kharragarh do. |
| | Barah do. |
| Fatehpur | Fatehpur do |
| | Haswa do. |
| | Hathgoan do |
| | Kotila do. |
| | Ghazipur do |
| Cawnpur | Rasulabad do |
| | Derrapur do |
| | Bilhaur do |
| Mainpuri | Entire district except Shekohabad and Mustafabad parganas |
| Etawah | Etawah pargana. |
| | Barthna do |
| | Bidhuna, except the southern portion |
| Farukhabad | Entire district, except Pahara |
| Bareilly | Aonla pargana. |
| | Suneha do |
| | Ballia do. |
| | Sarauli South do |
| | Faridpur do. |
| | Bareilly do |
| Budaun | Kot do |
| | Sahaswan do. |
| | Satasi do |
| | Budaun do |
| | Ujhani do |
| | Salimpur do |
| | Usehat do |
| Shahjahanpur | Shahjahanpur pargana. |
| | Jamaur do |
| | Kant do |
| | Tilhar do |
| | Khera Bajhera do. |
| | Jalalpur do |
| | Nigohi do |
| | Katra do. |
| | Jalalabad do |
| Etah | Azamnagar do |
| | Nidhpur do |
| | Patiali do |
| | Sahawar-Karsana pargana |
| | Sirpura do |
| | Barna do |
| | Sonhar do |
| | Etah do |
| Lucknow | Entire district |
| Bara Banki | Ditto |
| Unao | Mohan Auras pargana. |
| | Asiwan Rasulabad do |
| | Jhalotar Ajgain do. |
| | Asoha do. |
| | Govinda-Parsandan do. |
| | Safipur do |
| | Bangarmau do |
| | Mauranwan do. |
| | Unao do |
| Hardoi | Pachhoha do |
| | Pali do |
| | Shahabad do |
| | Saromannagar do |
| | Bawan do |
| | Barwan do |
| | Katiari do |
| | Bilgram do. |
| | Sandi do |
| | Mallanwan do |
| | Balamau do |
| | Gundwa do |
| | Kalyanmal do. |
| | Sandila do |
| | Gopamau do |
| | Bangar do |
| Sitapur | Entire district except Kundri, North and South and eastern portion of pargana Tambour beyond the river Chuka. |
| Fyzabad | Entire district.* |
| Gonda | Ditto except Tulsipur pargana and that portion of Balrampur pargana not lying south of the river Tapti. |
| Partabgarh | Entire district excepting half of pargana patti to the east |
| Sultanpur | Entire district. |
| Rae Bareli | Ditto, except Sareni pargana |

* Except within the limits of the Fyzabad Municipality the cantonment and adjacent village (vide Notification No 184—XIII 181 dated 3rd June 1889)

ANNEXURE D

*Statement showing the number of persons convicted in opium smuggling cases during the last ten years ending 30th September 1888*

| Year | Number of persons |
|---|---|
| 1878-79 | 886 |
| 1879 80 | 733 |
| 1880-81 | 573 |
| 1881 82 | 448 |
| 1882 83 | 394 |
| 1883 84 | 478 |
| 1884-85 | 624 |
| 1885-86 | 504 |
| 1886 87 | (Not available in the Annual Report ) |
| 1887 88 | 419 |

No 369—XIII 87 A dated 11th October 1889

From—R. SMEATON Esq Secretary to the Government of the N.-W Provinces and Oudh

To—The Commissioner of Excise N W Provinces and Oudh.

In continuation of G O No 322—XIII 87 A , dated the 9th September last, I am directed to request that you will report whether it would not be advisable entirely to close the "opium den " in Lucknow The Lieutenant Governor and Chief Commissioner as at present advised, is of opinion that entire and immediate closure would be the safest measure I am to ask for your opinion on this question at earliest convenience

No 457 C E., dated 15th October 1889

From—F W BROWNRIGG Esq Offg Commissioner of Excise N W Provinces and Oudh

To—The Secretary to the Government of the N W Provinces and Oudh

I have the honour to acknowledge the receipt of your No 369—XIII 87 A of October 12th, and to reply as follows

2 I have already touched on the point now referred to in paragraphs 7 and 8 of my No 438 C E of October 9th It would be useless to close the "opium den" which Mr Caine visited if the other *madak* and *chandu* shop in Lucknow, which has been licensed for 1889 90, were allowed to remain open If closure is determined on as a matter of principle, then both should be abolished But there is no argument that could warrant the adoption of such extreme measures in the case of Lucknow, which would not tell with equal effect in respect to every opium smoking shop in the United Provinces In most instances where Collectors or Deputy Commissioners have been consulted regarding the licenses to be granted for these shops in 1889 90 they have expressed their decided opinion that reduction is likely to be a greater evil than retention Where it has been deemed feasible shops have been closed, but in many districts no reduction has been found possible I think there can be no doubt what ever that the present system of confining the consumption of these preparations to the lowest possible number of fixed centres is the best that can be devised To abolish these shops alto gether would be much worse than useless It would remove at once the inevitable stigma which now attaches to the habit of opium smoking, and it would give an irresistible impulse to the use of illicit opium I think it would be a decidedly regretable step in the truest and best interests of the public at large to close the opium dens in Lucknow The only persons who would benefit from and be grateful for such a move are the opium smokers themselves and it is scarcely necessary to say that they are the very last people whose sensibilities should be considered in a matter of this sort.

No. 1637—4056 dated 18th October 1889

From—J A CRAWFORD Esq Secretary to the Chief Commissioner of Coorg

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

In reply to your letters No 3306 of the 9th July 1889, and No 5147 of the 8th instant, I am directed to forward a copy of a letter * from the Commissioner of Coorg, regarding the excise administration of that district

* No 875 216 dated the 21st August 1889 with two enclosures

2 The figures in the margin which have been compiled from those furnished by the Commissioner show, for periods of five years from 1869 70 to 1888 89 the average consumption of country spirit and the average amount of duty paid thereon The average numbers of shops for the retail vend of country spirits during the same four periods were respectively 158 143 121, and 73 All these figures relate to arrack distilled from sugarcane or palm jaggery The other kind of liquor consumed in Coorg is toddy drawn from the palm This toddy is ordinarily consumed in a fresh state and leases or licenses to draw and sell it are sold separately for each sub division of a taluk

| Years | Average consumption per year | Average duty per year |
|---|---|---|
| | Gallons | R |
| 1869 70 to 1873 74 | 53 107 | 82 087 |
| 1874 75 to 1878 79 | 47 701 | 1 17 [illegible] |
| 1879 80 to 1883 84 | 3[illegible] 298 | 1 35 813 |
| 1884 85 to 1888 89 | 4[illegible] 918 | 1 41 764 |

3 As regards the general tendency of the excise administration of Coorg, the Chief Commissioner would invite a reference to paragraph 5 of his order* No 1138 919 of the 9th July 1889 reviewing the last excise report

* Forwarded with letter No 1149 919 dated 31st July 1889 from the Secretary to the Chief Commissioner to the Secretary to the Government of India Department of Finance and Commerce

No 3[illegible] 21[illegible] dated 21st August 1889

From—COLONEL T G CLARKE Commissioner of Coorg,

To—The Secretary to the Chief Commissioner of Coorg

I have the honour to acknowledge the receipt of your endorsement No 1116 1056 of 26th July last giving cover to copy of letter from the Government of India Finance Department No 3[illegible]00 dated 9th idem and in compliance with the instructions therein conveyed to append a statement showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers each year since 1860

2 It may be desirable to offer a few remarks explanatory of the statement Prior to 1860 which is the first year for which statistics are available the right of both manufacture and sale of country spirit was farmed out to contractors In 1860 the Government assumed the management and undertook through its own agency to manufacture and supply liquor to licensed vendors This continued until 1868 when the central distillery system which is still in force was introduced From that year up to the present time with the exception of a period of nearly five years between 1877 and 1882 when the rights of manufacture and sale were jointly leased the contractor for the manufacture of the liquor has had no concern with its sale or with the distribution and determination of the number of retail shops

3 In 1877 78 the rate of still head duty was raised from R1 10 per gallon of five bottles (equal to 5 annas and 2 pies per bottle) to R2 10 per gallon (equal to 8 annas and 5 pies nearly per bottle) but the strength at which the liquor was issued was also raised from 30° under proof to 19° under proof In 1882 the imperial gallon of 6 bottles was introduced and a corresponding increase was made to the still head duty which was raised to R3 [illegible] per gallon the strength of liquor being fixed at 20° under proof

NOTE—It was raised to 30 under proof in 1882 [illegible] by the contractors

4 The number of shops licensed for sale of country spirits was 146 in 1874 75 five years later (1879 80) the number was 136 During the next five years it was reduced to 92 and in the present year the number is only 64 Outside the two principal towns of Mercara and Virajendrapet where the fees on retail vend shops are appropriated to municipal revenue the present number of retail arrack shops is 46

5 From the subjoined statement showing the quantity of liquor in gallons distilled and issued, and the amount levied in the form of still head duty it will be observed that while the revenue from country spirits has risen from R61 938 in 1869 70 to R1 67 206 in 1888 89 i e has more than doubled in twenty years the quantity of liquor issued for consumption has on the average, decreased rather than increased The quantity issued in 1870 71 amounted to 71,354 gallons as compared with 53 063 gallons in 1888 89 The equivalent of 53,063 gallons at five bottles per gallon which was the measure in use prior to 1st June 1882, is 63 [illegible] so that on a comparison of the figures for the two years above mentioned there cannot be said to have been any increase in consumption of liquor during the last twenty years or so Between 1870 71 and 1878 79 the consumption was high but during the last ten years it has not reached 55 000 gallons, and has ordinarily been much less

6 With regard to opium and ganja shops the number of these has fluctuated The

number was 4 thiou,hout the province from 1870 to 1872 It was then raised for a few years to 6, and in 1877 reverted to 4 for several years. In one year it was raised to 11 Since 1884 the number has been 9 —namely 3 opium and 6 ganja shops It would be very desirable if the number could be reduced and it may be practicable to do so at the leasing of the new contracts next March Enquiry will be made with the object of ascertaining if a reduction can be effected without giving rise to smuggling

*Statement showing the rates of duty on Arrack and the selling prices of Opium*

| Years | R t f d ty l i d p r gallo | | | a lli g p l o of p m p lb t ll t t ly G mo t | | | Rem s |
|---|---|---|---|---|---|---|---|
| | *R* | *a* | *p* | *R* | *a* | *p* | Up to 1881 the gallon was computed at five ordinary quart bottles since 1882 it has been computed at six quarts |
| 1860 | 1 | 10 | 8 | 10 | 0 | 0 | |
| 1861 | 1 | 10 | 8 | 10 | 0 | 0 | |
| 1862 | 1 | 10 | 8 | 10 | 0 | 0 | |
| 1863 | 1 | 10 | 8 | 10 | 0 | 0 | |
| 1864 | 1 | 10 | 8 | 10 | 0 | 0 | |
| 1865 | 1 | 10 | 8 | 10 | 0 | 0 | |
| 1866 | 1 | 4 | 0 | 10 | 0 | 0 | |
| 1867 | 1 | 4 | 0 | 10 | 0 | 0 | |
| 1868 | 1 | 4 | 0 | 10 | 0 | 0 | |
| 1869 | 1 | 4 | 0 | 10 | 0 | 0 | |
| 1870 | 1 | 4 | 0 | 10 | 0 | 0 | |
| 1871 | 1 | 4 | 0 | 10 | 0 | 0 | |
| 1872 | 1 | 4 | 0 | 10 | 0 | 0 | |
| 1873 | 1 | 10 | 0 | 10 | 0 | 0 | |
| 1874 | 1 | 10 | 0 | 10 | 0 | 0 | |
| 1875 | 1 | 10 | 0 | 10 | 0 | 0 | |
| 1876 | 1 | 10 | 0 | 10 | 0 | 0 | |
| 18,7 | 2 | 10 | 0 | 10 | 0 | 0 | |
| 1878 | 2 | 10 | 0 | 10 | 0 | 0 | |
| 1879 | 2 | 10 | 0 | 10 | 0 | 0 | |
| 1880 | 2 | 10 | 0 | 10 | 0 | 0 | |
| 1881 | 2 | 10 | 0 | 7 | 1 | 9 | |
| 1882 | 3 | 2 | 5 | 11 | 0 | 0 | |
| 1883 | 3 | 2 | 5 | 11 | 0 | 0 | |
| 1884 | 3 | 2 | 5 | 11 | 0 | 0 | |
| 1885 | 3 | 2 | 5 | 11 | 0 | 0 | |
| 1886 | 3 | 2 | 5 | 11 | 0 | 0 | |
| 1887 | 3 | 2 | 5 | 11 | 0 | 0 | |
| 1888 | 3 | 2 | 5 | 11 | 0 | 0 | |
| 1889 | 3 | 2 | 5 | 11 | 0 | 0 | |

COORG COMMISSIONER'S OFFICE
*The 21st August 1889*

T G CLARKE, *Col*,
*Commissioner*

*Statement showing particulars of the issues of Arrack from Sudder Distillery*

| Years | Rate of still-head duty | | | Quantity distilled gallons | | Amount of still-head duty | | | |
|---|---|---|---|---|---|---|---|---|---|
| | R | a | p | | | R | a | p | |
| 1866 67 | 1 | 4 | 0 | No data | No data | No data | | | |
| | | | | | Bottles | | | | |
| 1867 68 | 1 | 4 | 0 | 55 721 | 2 1/10 | 69 401 | 13 | 6 | |
| 1868 69 | 1 | 4 | 0 | 55 5 3 | 1 1/8 | 69 478 | 11 | 9 | |
| 1869 70 | 1 | 4 | 0 | 49 550 | 1/16 | 61 938 | 6 | 3 | |
| 1870-71 | 1 | 4 | 0 | 71 354 | 1 1/8 | 89 192 | 14 | 3 | |
| 1871 72 | 1 | 4 | 0 | 6 301 | 1/8 | 86 136 | 7 | 6 | |
| 1872 73 | 1 | 4 | 0 | 70 006 | 4 1/4 | 87 571 | 1 | 6 | |
| 1873-74 | 1 | 4 | 0* | 58 75 | 4 | 88 097 | 7 | 0 | * Up to 30th June 1873 |
| | 1 | 10 | 0† | | | | | | † From 1st July 1873 |
| 1874 75 | 1 | 10 | 0 | 54 867 | 1/8 | 8 1 5 | 1 | 3 | |
| 1875 76 | 1 | 10 | 0 | 58 345 | *‡ | 94 568 | 6 | 0 | ‡ Includes 647 gallons and 4¾ bottles of arrack distilled from paddy from October 18 to January 1876 with a duty of R1-4 per gallon |
| 1876 77 | 1 | 10 | 0 | 62 001 | | 1 00 751 | 10 | 0 | |
| 1877 78 | 2 | 10 | 0 | 560 | 2 1/3 | 1 41 000 | 0 | 0 | The sums represent the guaranteed minimum revenue and not the actual collections which were of less amount |
| 1878 79 | 2 | 10 | 0 | 5 434 | 2 | 1 61 00 | 0 | 0 | |
| 1879 80 | 2 | 10 | 0 | 52 1 4 | 1 | 1 0 K 0 | 0 | 0 | |
| 1880 81 | | 10 | 0 | 51 685 | | 1 45 000 | 0 | 0 | |
| 1881 82 | 2 | 10 | 0 | 3 937 | 3 1/4 | 1 50,000 | 0 | 0 | |
| 1882 83 | 2 | 10 | 0§ | | | 1 06 702 | 5 | 7 | § Up to 31st May 1882 |
| | 3 | 2 | ‖ | | | | | | ‖ From 1st June 1882 |
| 1883 84 | 3 | 2 | 0 | 40 283 | 5 | 1 26 062 | 7 | 8 | |
| | | | | | Dram | | | | |
| 1884 85 | 3 | 2 | 5 | 41 139 | 10 | 1 29 633 | 4 | 5 | |
| 1885 86 | 3 | 2 | 5 | 35 788 | 46 | 1 13 422 | 11 | 2¶ | ¶ The guaranteed minimum from 1st October 1885 to 31st March 1888 was R1 18 500 per annum |
| 1886 87 | 3 | 2 | 0 | 40 681 | 27 | 1 28 198 | 12 | 0 | |
| 1887 88 | 3 | 2 | 5 | 51 067 | 1 | 1 70 3 1 | 2 | 3 | |
| 1888 89 | 3 | 2 | 5 | 53 063 | 40 | 1 67 206 | 3 | 3** | ** The guaranteed minimum for 1888 89 was R1 57 000 |

COORG COMMISSIONER OFFICE,
*The 21st August 1889*

T G CLARKE, *Col*,
*Commissioner*

No 1115—790 dated 28th October 1889

From—COLONEL C K M WALTER Chief Commissioner Ajmere Merwara

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

With reference to your office letter No 3503 dated the 9th July 1889 forwarding for remarks, copies of the Report of the Debate in the House of Commons on the subject of the Excise administration in India &c I have the honour to submit for the information of the Government of India copy of a letter No 2658 R dated the 22nd instant received from the Commissioner of Ajmere Merwara and to state that I have nothing to add to what Colonel Trevor has written

No 2688 R dated 22nd October 1889

From—COLONEL C H TREVOR Commissioner Ajmere Merwara,

To—The Chief Commissioner Ajmere Merwara

With reference to your endorsement No 504—720 dated 22nd July 1889 forwarding copy of the Government of India Circular No 3508 dated 9th idem (Department of Finance and Commerce) I have the honour to state that the table required by paragraph 2 of that Circular cannot be supplied for Ajmere Merwara No Government opium is sold here Licensed vendors simply pay duty and buy and sell in the open market The duty levied on country liquor is —

15° under proof R1 8 0 per gallon
25° under proof R1 4 0 per gallon
50° under proof R1 0 0 per gallon

This duty has however only been levied since 1885 when the present sadr distillery system was introduced Before that time no special duty was levied—the farm was merely sold for a lump sum

2 In respect to the statements made in the House of Commons Debate, on which I am invited to offer remarks I deduce from the figures available from the last census report, and our published Administration Reports the following general conclusions as to the drinking habits of the population and the extent to which they have been fostered or discouraged by our Excise Administration since 1885 In these I take note of country spirits only, as the consumption of European liquor and *tari* is too small to be worth noticing

(1) The classes to whom liquor is not forbidden by religion and custom number about 66 per cent of the whole population in the district the proportion of women in these classes being over 65 per cent

(2) Supposing that every one in these classes drank liquor, the average annual consumption of country liquor per head would be 9¼ drams and the average annual cost per head for the past four years (of which alone we have statistics for comparison) would be R2 4 10 per head or a fraction over 3 annas per mensem

As however the adult population alone can fairly be included in the comparison and as these number 66 per cent compared with the non adult, these figures would stand as below —

| | |
|---|---|
| Annual consumption per head | 13 96 drams |
| „ cost | R3-7 3 |

Calculated on the whole adult population of the two districts, the annual consumption and cost per head would be 9 30 drams and R2 4 9 As the population has increased since the last census, these figures are really above the mark

3 It may be said and with truth that every adult to whom liquor is not forbidden does not drink and that some to whom it is forbidden are not total abstainers It is impossible to guess what deduction should be made on account of these two supposed facts Taking both together, I don t think it would be unfair to surmise that two thirds of the total adult drinking population (i e those who are not forbidden to drink by religion and custom) consume country liquor According to this surmise the annual consumption per head comes to 20 94 drams and the annual cost to R5 2 10 Thus those who drink at all take less than half a gallon of spirit each in a year Seeing that hard drinking was common in Rajputana long before India became a part of the Empire of Great Britain and the ancient rule is not generally thought to have fallen into desuetude this result may seem to point either to some error in the computation arrived at or else to a large quantity of illicit spirit The former is the more likely of the two I do not believe that there is much liquor consumed which does not pay duty

4 The total quantity of country liquor consumed is represented by the following figures —

| | 1885 86 | 1886-87 | 1887-88 | 1888-89 |
|---|---|---|---|---|
| Gallons | 57 678 | 64 167 | 59 009 | 57 021 |

The number of liquor shops was 155 in 1888 89 It reached its highest figure 171 in 1885 86

Conversely the number of shops for sale of *bhang*, *ganja* and *charas* has risen from 16 in 1884 to 23 in 1888, but the receipts derived from them have decreased from R5,931 to R5 37?

There were fourteen shops for sale of opium and preparations of opium in 1884 the income of which was R13 635, against fifteen shops in 1888 89, with an income of R10 430

5 It is the aim of the administration to keep down drinking as far as possible, and what I have said lets k as more success than failure in the accomplishment of this aim and when, as is contemplated on the expiry of the present abkari contract, the rates of duty on all liquor issued from the distillery at Ajmere have been enhanced, and minimum prices for the sale of liquors have been fixed so that the contractor cannot sell them too cheaply (he has already agreed not to sell below certain fixed rates without the permission of the Commissioner), I do not know that administrative effort can go further in discouraging intemperance It must be remembered that already liquor costs more in this district than in surrounding Native States, which teem with out stills on our borders and unless prices in those States are raised to the same level as ours we cannot altogether control consumption in Ajmere and Merwara This subject *viz* the equalization as far as possible, of selling prices throughout Rajputana is receiving attention I believe and some day I hope the several Durbars will see their way to putting down the out still system that prevails in their territories and substituting for it that known as the Sadr Distillery system

No 420 G dated 12th November 1889

From—T A CRAWFORD Esq Secretary for Berar to the Resident at Hyderabad

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 3506 dated the 9th July 1889 forwarding copies of the report of the Debate in the House of Commons on the subject of the excise administration of the Government of India

2 In reply I am to observe that as the statements made and the figures quoted in the Debate do not refer to the Hyderabad Assigned Districts, the Resident has no remarks to offer on them

3 With reference to paragraph 2 of your letter I am to explain that in the Hyderabad Assigned Districts no fixed duty is levied on country liquor, but the right to manufacture and sell it is farmed out annually by auction, and no statistics of sale are available As regards European liquors the right to sell them is subject to the payment of an annual license fee which is R16 in the case of wholesale licenses and R 0) in the case of licenses for retail sale The right to keep and sell opium is also sold annually by auction to contractors who make their own arrangements for purchasing opium and paying the Government duty levied at Indore Thus the table asked for in your letter cannot be furnished

No 8841 dated 8th November 1889

From—F C DAUKES Esq Officiating Secretary to the Chief Commissioner of Assam

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

In continuation of this office letter No 2984 dated the 31st August 1889 forwarding a note by Mr Westland on the subject of excise administration in Assam I am directed to submit, for the information of the Government of India a statement showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in Assam in each year since 1860

2 I am to request that in the marginal note to paragraph 39 of Mr Westland's note above referred to regarding the Nagoolie case, "R2) a month about fifty times the letting value may be read for R)0 a month about a hundred times the letting value"

*Statement showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in Assam in each year since 1860*

| Year | Rate of duty on liquor per gallon London proof | Selling price of opium per seer | Remarks |
|---|---|---|---|
| 1860 61 | | R14 | |
| 1861 62 | | R14 and R18 | |
| 1862 63 | | R14 and R20 | |
| 1863 64 | | R14 and R22 | |
| 1864-65 | | R14 and R20 and R22 | |
| 1865 66 | | R20 and R22 | |
| 1866 67 | R2 in Assam Valley and R2 4 in Surma Valley | | |
| 1867 68 | | | |
| 1868-69 | | | |
| 1869 70 | | R22 | |
| 1870-71 | | | |
| 1871 72 | | | |
| 1872 73 | | | |
| 1873-74 | | R22 and R23 | |
| 1874 75 | | | |
| 1875 76 | R2 8 in Surma Valley | R23 and R24. | |
| 1876 77 | | | |
| 1877 78 | | R24 | |
| 1878 79 | | | |
| 1879 80 | | R24 and R26 | |
| 1880 81 | | | |
| 1881 82 | R2 Assam Valley | R26 | |
| 1882 83 | | | |
| 1883 84 | | R26 and R32 | |
| 1884 85 | R2 and R4 Assam Valley | | |
| 1885 86 | | | |
| 1886 87 | | | |
| 1887 88 | R4 Assam Valley | R32 | |
| 1888 89 | | | |
| 1889-90 | | - | |

No 2381 dated 31st August 1889

From—F C DAUKES Esq Officiating Secretary to the Chief Commissioner of Assam

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge receipt of your letter No 3506 dated the 9th July 1889 in which the Chief Commissioner is asked for any remarks he may desire to make on the statements made in the debate in the House of Commons on the subject of Excise Administration in India

2 In reply thereto I am to say that it is the intention of the Chief Commissioner following the instructions communicated in your letter No 1248, dated the 9th March 1889, to appoint an officer to make systematic enquiry during the cold weather into the various matters to which recent discussions have attracted more prominent attention

3 Until this enquiry is completed the Chief Commissioner will not be in a position to give a complete answer to the demand of the Government of India, but I am in the meantime to submit a note by Mr Westland drawn up in anticipation of the intended inquiry which will put the Government of India in possession of the state of the case as it at present stands

4 The details called for in the second paragraph of your letter first above quoted and in your letter No 3800 dated the 24th July 1889, are being collected, and will be submitted as soon as they are ready

*The Excise Problem in Assam*

We have before us several enquiries* on matters relating to excise, which have emanated either from the Home authorities or from the Government of India As the investigation necessary for a complete report upon these matters will occupy some considerable time, I think it desirable to draw up a preliminary Note which will show exactly what the excise problem is in the Province of Assam and what the policy hitherto adopted has been

* F D No 1248 dated 9th March 1889
No 2105 dated ... April
No 3800 18th July
No 3506 9th

2 It is necessary first of all to state the exact circumstances in which we find ourselves

3 Assam Proper consists of the valley of the Brahmaputra which is about 400 miles long and about 50 broad Of this 50 miles of breadth the northern portion say ten miles of breadth, may be described as a submontane tract sparsely populated and full of jungle it is inhabited for the western half of its length by the Kachari tribe who also hold a number of villages scattered through the country as far south as the river In the eastern half of the valley the Miri tribe dwell in considerable numbers all along the northern side of the river Both these races have been addicted from time immemorial to the most liberal indulgence in rice beer (*pachwai*) The preparation of rice beer presents no more difficulty than the infusion of a pot of tea and has this additional facility that whereas tea under the circumstances in which we most know it is an imported product which has to be purchased rice is the staple food of this country and being cultivated and stored in large quantities every Kachari and every Miri has it always at hand The mode of preparation is to steep rice in water for two or three days, then boil it with certain herbs,† which act as a yeast, and the result is beer It is rarely sold, each person manufacturing his own supply and borrowing from his neighbour if he falls short

† A mixture of ... and jack tree leaves prepared in the form of a cake

4 In 1884 the Chief Commissioner attempted to put a restriction upon this consumption by laying down a rule that limited to four quarts the amount of which possession at one time was permitted Nothing, however could be done towards enforcing this restriction The custom of brewing in large quantities was too universal and too ingrained in the habits of the people and it was plainly impossible to carry out any system of domiciliary visits among a people scattered over a jungly tract of country 400 miles in length In 1888 some enquiries were made on this subject and in the reports that were submitted we get the following evidence of the extent to which the custom of drinking prevails

(1) Mr Luttman Johnson, Commissioner,—

They have been to me and have shown me that to restrict home manufacture to 4 seers is practically to rob them ... as they are of their beer And like our forefathers in the middle ages and a large portion of the ... people of Europe and America to this day they are as is well known largely dependent on their beer ... habits and appearance may I think be partly attributed to their consumption of beer An ordinary family of twelve persons of whom four are male adults brews and ... about 12 seers‡ a day 4 seers in the morning 4 seers in the middle of the day and 4 seers in the evening The families run large For a man his wife and two or three children 4 seers a day would suffice But there are few families living thus separate from relation

‡ 12 ... gall

* * * * * *

But I fear that in the case of fermented liquors we have come far short of perfection The Bodo portion of our population consisting of Rajbansis Koches Rabhas Meches Kacharis Mechis Saranias and many other classes consumes fermented liquor to an enormous extent Among the non Hindu Bodo it is brewed

almost in every house it i brewed often very stron,, m i h ti m er than our beer and the consumption of it is enormous 1l e a nnt of drunkenn ss among tl e c cl s s is terr ble t contempl te But as has often been obs ived tl e lru k nnes e tul d l y f i nt d l i l s is not s i j iri u as th t f llowing excessive con sumption of di ti l d liquor 1h G i ian h bitu lly d ml t o m i h b P ince Bism irk especi lly They are a very fine i ice and it is diffi ult to say th t then p tati is have ii j ied them Simil irly our Kacharis and Rajbanshis a o a very fi ie race 1h y ar the backbone of A sam 1h y are quite extraordinarily superior to malarial influence It vo il l be diffi ilt to say th t thei do p p i ati ns of ii e beer h ive inju e l them as a race still I cam t l ut thi k that it oul l b b tter f r them if some control could be exerci ed over their consump tion of l eer 1h ul j t has ften been discuss d

(2) Mr Dub r, Deputy Commissioner,—

I find th t *pa hwai* is manufactured in all Mi i and Kachari v lages and in all villages inhabited by Nagas or ither hi'l pe pl who h ive c me d wn to the pl i For the present I omit garden populati n I calculate that each adult m i e c n sumes in a m nth 12 q iarts of *pachwai*

(3) Mr Knox Wight Deputy C mmis ioner —

" Among the p ople of this distii t the consumption of *laopan* § is s iid to be confined to the Kacharis, Sa la gs 1 iungs and Miris The use of the liqu r is n cess iy n all great occa ions such as village semblies marriages fun r ls &c There can be little doubt tl at on such oc asio s the liquor is manufactured in greater quantiti s th m f r qu nts

§ Laopani is ther nam for ri e l eer

(4) Mr Campbell Deputy Commis ioner,—

*Pa hwai* i anufact ired s i nply th it the pr c s is onl a little less complicated than the preparation of ri e f od n y meals r tl e bi g of a p t of t a Wh t ver rul s might be framed coul l be ev ded with ut m i h difficulty Moreov i tl e Kacha i com n ity sr much i l t d to e tertaining e ch other and it is not m usual c s il c s o s f i the i habitan s f a vill e t nt i t ii tho e f i i tl er village or even those o two or thre tl r v il s in iulin, me i women and chil S v ral hun lr d in livid l consist ing of b t d gu t f a t t tl r metim s f r d ys and many h h lls of the article are consum ed No inc nvei ie o l nd i lt f l fi ncl fea ts i nd a *pa hwai* it d j i are the mai causes of bringing these peopl t tl r it w uld t m f m lc nable to interfere with their old establisl ed customs

(5) Mr McCabe D puty C mmi sioner —

An ordinary Kachari family consumes about two *kalsis* * i e twelve seers of *pachwai* a day It takes three d ys f r fermentati n to be ompl lete a d it w uld be nece sa y t h ve ix *kalsis* in stock so that two *kal is* would alway be ready for c nsumpti n and four *kalsis* be un ler th pr c ss of fermentation I ein its might be grante l t pose th q iantity at one rupe i vear f i each household and I consider that this tax would l e a l i ht e n l e ily l vi l

* A *kal* m a b ut a gall

* On th o ca io i of *Bihu* f sti itis marria es or dea hs *pachwai* is largely consumed and o i tl e occurrence of th e ev nts I w ul l a t pe ial permits t bi v *pachwai* in ex ess of the quantity sanctioned under the ordinary r it s at tw pi e per *kalsi* This w uld h k to a small extent the tende cv f tl ese gatherings to l e m lrunk n r, I cnt ro the li nit f f ir s ie w uld entail constant domi iliary visits on the part f the poli an l our l i c s s nall th it this c ul l n t effect vel be carried out I cani t asc i tain th it any increa e i d cre s f lrunken ess among the Kacharis has been noticed in the past few years comm n rep rt ss rti tl t n eci l hange l as c ur d

*Pachwai* I con id i t b a d stien,thening beverage and unless taken in very large quantities is never injuri us to tl e hum m c nstitut n

(6) Mr G nt, Offici ting Deputy Commissioner —

*Madh* † is c nsumed in this district by Kach iris I alungs and Mikirs It is also drunk by Bengal c i lies wl o either make it themselves or purchase it from the aborigi al race m ntioned above

† *M dh* is another name f ri e beer

Five seers of *madh* suffice to make a man drunk while the daily av rage c nsump tion per head is from 2 to 2½ seers The m derate drinker drinks during the day only Heavy drinkers dri k al o at ni ht and get through 4 or 5 se rs in the course of the 24 hours thus rem i ing in a state of chronic fud lle which ren lers them useless f r w rk of any s nt I lun, s are said to drink more heavily in the cold we ther than in the rains as in the latter sea on th ii st ck of rice be ins to run sh rt whil tl eir *madh* easily goes bad

Extra deep potati ns are t ken n the occasion of festivals *pujas* marriag s 10 days after the birth of a child and a m nth after the death of a relati ve Dri king is heavie t at a death festival when a L lun, of average means provides 40 or 50 *kalsis*‡ of *madh* for the assemt led fri nds and relations of the deceased At a mar riage 20 or 30 *kalsis* are considered enough and at a birth 5 or 6 usually suffi e

‡ A *kals* is about a gallon

Among festiv ls m st drinking is lone at the harvest-home and the *Bihu*

Pujahs are only perf rmed when ne essity arises *e g* in the case of illness or when ch lera or small pox breaks out in the neighbourhood

On all these occasions the custom is for the men to eat and drink first the women c m nencing when the men have finished

" Wom n drink far less than men and seldom get drunk while with the latter sobriety after a feast is the exception rather than tl e rule

5 The above officers were asked if the custom of drinking was increasing they reported that they could find no evidence of its increase

6 It should be noted that the rice beer is sometimes made to undergo a further process of distillation and the di tillate is called *phatika* It is almost as cheaply and simply made as the rice beer itself —Take two earthenware pots in one of them put the rice beer, and on the top of it stand the other pot, first knocking a hole in the bottom of t Stand a saucer on the

bottom of the hi_her pot and stop the mouth of this pot with a vessel made in the shape of an inverted cone and filled with cold water Now set the whole thin_ on a fire The fumes rise through the hole into the upper jar, are conden ed a_ainst the cold inverted cone and drop into the saucer in the form of spirits A native resident describing the extent of the con sumption, says—' In a Kachari village of 100 houses there would probably be a daily con- sumption of about ten bottles of *phatiki* '

7 The question of subj cting to taxation all this home brewing and home distilling has been more than once raise l but it has always been dropped I see that the Board of Revenue of Bengal attempt it by imp sing a small house tax which appears to be reckoned only by annas per year It may be a means of getting a small revenue but it cannot be pretended that it imposes any restriction on drinking To attempt a tax of the kind among the Kacharis § would cause a serious excitement to say the least of it and the district officers in Assam are opposed to it I cannot see that it differs in any respect from a simple poll tax That we could impose it and collect it if we chose, I dare say ther is no doubt but I do not see that its imposition or col lection has anything to do with the question of spirit consumption

§The Kacharis made stro g remonstrances gainst it recently whe t e [illegible] that su h tax was conte pl ted They argued th t n payi g land revenue they pai l ll that was l vial le n resp ct of rice whether eaten as boiled rice or drunk as *pachwai*

8 The tribes with which I have been dealing occupy the northern portion of the Brahmaputra Valley This valley is limi ed on the south by a ran_e of forest cl d hills in habited by the followin_ tribes taking them in order from west to east —Garos Khasi Jaintias, Mikirs * Na_as among whom [illegible] drinki g has f r immemorial a_es been a n ti nal habit Their drink is m stly rice beer but they do not brew it to such an extent as the Kacharis apparent ly because they are not so rich in rice The Khasis and Jaintias however distil their liquor and drink it in a spirituous fo m t a much _reater extent than the other tribe and the De puty Commi sioner of the Khasi and Jaintia Hills writes in 1886— The Jaintias are perhaps the most drunken race in the Province if not in India

* The Mikirs inh bit an outlying group of hills

9 Very little either has been done or can be done to restrain these drinkin_ habits For one thin_ a _reat part of the country is practic lly inaccessible to any ordinary establishments of Government a d w d n t and cannot attempt to exercise a p lice jurisdiction exc pt in the mildest sense The N [illegible] h ve only recently come under our administration and must f r the present be to a lar_e xtent rule l a cordin_ to their own notions and n t accordin_ to ours and th que ti n about interferin_ in the Khasi and Jaintia Hills has more than once been r [illegible] d and n _atived Our relations with the Khasi chiefs practically acknowledge their independence in matters f importance we can make them d what we w nt simply exer cisin_ our auth rity a a paramount power but we have no right to impose upon them any particular excise s tem or order them to levy excise taxes or to restrain their brewing and dis tilling In 18 6 77 the Chief Commissioner propos d to subject di tillation to some restriction but found it impos il le to do anything more than compel the l cal chief to impose some re striction in a part of his territory (Bholaganj), which is geo_raphically part of the Sylhet dis trict To this even the Seim † objected on the ground of the British Government having no right to nterfere in his admini tration and thou_h he was admitted to l e technically right he was told he could n t be suff red to manage matters so as to embar ass [illegible] neighbouring British district (No 573 dated 7th July 1877) But outside Bh la_anj he certainly does so, for he maintains several shops exactly upon his b rder knowing that they will mainly be used for the smug_lin_ of liquor into Sylhet I am inclined to think that the time has come when we should interfere

† The p opos l t e tabli h a neutr l tract o t e front r betwe the h ll a l Sylhet [illegible] br dtl of [illegible] which n [illegible] be allowed on [illegible] [illegible] l d to b withd awn [illegible] [illegible] [illegible] but the revenue [illegible] [illegible] the frontier [illegible] land th re being large [illegible] [illegible] by bo it it is ve y difficult to stop illicit importation

10 In the Jaintia Hills the political difficulty is less, but the practical difficulty of enforcin_ any restriction we choose to enact is the same Successive Chief Commissioners have decided that the matter had best be left alone ‡ The hill populations are extremely impatient of any form of taxation and less than thirty years ago they rose in insurrection (which rising it took s me fifteen months to put d wn) against the imposition of a house tax which among other hill tribes is a familiar and re_ular form of tax Local officers consider that the imposition of a tax directed a_ainst their national habit of drinking would be attended with similar danger

‡ The [illegible] Mr Jerman Jones who has lab ured f [illegible] y year [illegible] hese h lls as a missi nary writes a follo s (June 28th 188?) —

I may [illegible] ly say as far as I know and as far as my experience g s th at drunkenness [illegible] ot incr as ing am g th [illegible] be [illegible] ted v llages h re and there wh re the p opl appear to drink more an l perh ps d [illegible] than f rmerly but taking the hills alt geth r I d ot beli ve there is any increase in the quantity of drink con umed

11 In dealing with the question of liquor drinking in the Assam Valley we have therefore first of all to remember that geographically the country consists of a long valley bordered and partly dwelt in by tribes with whom the practice of drinking is hereditary, and who are accustomed in every house to brew and in some cases to distil liquor for their own consumption, and with whose habits in this respect we cannot interfere Now it may be said that hardly any point in the Assam Valley is more than twenty miles from either the liquor drinking races of the north or those of the south Moreover, it is not as if the Assamese and Bengalis who colonise the valley never came into contact with the other races, on the contrary, these other races have villages scattered through the plains, and the Kacharis the Miris the Mikirs, and in Sibsagar and Dibrugarh also the Nagas, come down to the tea gardens to earn money by labour They bring their habits with them, though our arrangements prevent their indulging them so freely as in their own lands, and they spread, among the residents of the plains, a familiarity with the habit of drinking and with the methods of brewing and distilling the liquor wherewith to gratify it Nor do they find unwilling pupils The population of the plains, at least the part of it which is mainly affected by liquor laws, are the tea garden coolies, who are drawn from the liquor-drinking races of Bengal, and very largely from the Sonthals, to whom the habit of liquor manufacture and drinking is almost as familiar as to the hill races of Assam

12 Now let us look for a moment at the means we have of controlling and restricting the manufacture and use of liquor among the population, that is, the means we have of enforcing any prohibition that we may choose to issue

First of all, to what extent may the country itself be considered open or accessible? The following are the statistics (in thousands of acres) —

| District. | Settled and cultivated | Forest and uncultivated |
|---|---|---|
| Goalpara (a) | 72 | 938 |
| Kamrup | 688 | 1 635 |
| Darrang | 362 | 1 826 |
| Nowgong | 318 | 1 767 |
| Sibsagar | 609 | 1 217 |
| Lakhimpur | 279 | 2 104 |
| TOTAL | 2 328 | 9 487 |

(a) Excluding the permanently-settled portion

In short, about four fifths of the area is covered either with tree or with grass jungle And this jungle is not confined to one part of the district, but is scattered all through it The cultivation, in short, is in patches, reclaimed here and there from jungle (and often falling back into it), and, except in some parts of Kamrup, none of it is really far from jungle

13 Moreover, the Assam village is not, like the village in Bengal or in northern India, an aggregation of houses in a single part of the village area, where every man lives within hail of his neighbour The Assamese loves to bury himself in the privacy of his own domain and his house is separated from his neighbours by a belt of trees or of bushes It remains to note that, according to the Census of 1881, the average number of houses to the square mile is 18, and of persons 105

14 These, therefore, are the circumstances with which we have to deal—a sparse population scattered over a country of which four fifths is jungle in which every villager surrounds his house with high vegetation, and has nowhere very far to go if he wants to hide himself away altogether from human sight The drinking classes among them, familiar with the methods of brewing and distilling, continually possessing the materials at hand, and nowhere more than twenty miles distant from places where every householder has for ages brewed or distilled his own liquor and consumed it as regularly as he eats his food Where is the means under such circumstances of prohibiting or even restraining any man who wants to drink? It seems to me that the most efficient preventive service in the world would find it difficult to attain any success, and unfortunately we have hardly any expectation of finding any but a most inefficient service We can under present circumstances use the police only, that is to say, looking to the number of policemen available for district duties, one man for every thirty or forty square miles and as the higher officers of the police belong to a large extent to foreign races, the force is less efficient on this account.

15 It follows from all this that it is hopeless to establish in the Assam Valley districts any system of excise administration which in any degree depends upon our ability to prevent or detect illicit distillation If people want to obtain spirits, they can do so either by getting smuggled spirit from the hills or by brewing and distilling for themselves by methods with which they are quite familiar, and which are very cheaply and easily available

16 We had an illustration of this in Sibsagar in 1887 The Deputy Commissioner met combination among the vendors by refusing altogether to let any shops for country spirit, and in lieu of the ordinary arrangements gave two farmers a monopoly of sale, restricting them to imported rum This did not suit the taste of the people, and they immediately began illicitly to manufacture and sell *pachwai*, and, through the instrumentality of the license holders, several cases were brought forward, and punishments inflicted Then, as we after wards came to learn, the license holders themselves began to illicitly distil and sell country spirits, under cover of their license for rum, and as the illicit distillation took place in remote and concealed places, it was not brought to light until the year was over for which the license had been given

17 I have been dealing hitherto mainly with the districts of the Brahmaputra Valley but the same description applies to some parts at least of the district of Cachar which lies in the valley of the Surma, south of the last mentioned range of hills. Cachar is described in the *Imperial Gazetteer* as shut in on three sides by lofty ranges of hills, and as itself composed of lower hills, with fertile valleys between There is, however, a considerable area in the centre of the district which may be regarded as completely opened out and brought under cultivation This area is the principal area of tea gardens, and in fact more than a fifth of the whole population of the district are coolies imported from Bengal for the tea gardens

18 The district of Sylhet is quite different in character from Cachar, and the difficulties it presents are of a different nature, being mostly difficulties of communication During the rains a great part of the district is under water

19 The result of all these considerations is that over nearly the whole of Assam only one method of taxing liquor is open to us, *viz* that of licensing individual shopkeeper to distil and sell country spirits at specified places We cannot afford even to impose any restrictions upon their distillation, such as by limiting the size of stills or the hours when they may be used The latter restriction we have no means of enforcing, and the former can be easily evaded by setting up a still in some adjacent jungle It is the selling and not the distillation which must for the most part take place in public and can therefore be subjected to control and our principal means of preventing illicit sale is to make it the licensee's interest that no sale shall take place besides that in respect of which he has paid a fee to us

20 Personally, I hold most strongly to the view that the system of a still head duty per gallon is the only satisfactory method of excise administration and that no other system can give us a satisfactory control over spirit manufacture and spirit consumption But the result of such information as I have been able to gather from officers who have dealt with the problem in Assam and from a perusal of past records and especially of a recent discussion on this very point, which Mr Fitzpatrick submitted to the Government of India with his letter of 13th November 1886 is to show that the circumstances of Assam are such that the first conditions of such a system *viz*, the possibility of preventing illicit distillation, does not exist The only area where a central distillery system seems to have any chance of success seems to be the central portion of Cachar and the success of the system there would largely depend upon the possibility of keeping outside the central distillery area the spirit distilled under the outstill system all around it

21 On the other hand the outstill system does not appear in Assam to be chargeable with some of the faults which are ordinarily expected to spring from it, such as the cheapening of liquor and the spreading of drinking habits, through its being made directly the interest of the licensee to sell as much liquor as he can In a Note prepared for me by Mr Lyall, of which copy is appended, he reviews the actual prices at which liquor is sold, and shows that in the Assam Valley, so far as retail price goes we obtain even better results than are produced by the much more perfect systems of Madras and Bombay For this there is probably more than one reason In the first place, the upset price at which the licenses are fixed is sufficiently high to establish a considerable rate of taxation per gallon of consumption, and, the drinking classes being limited, the licensee has not much opportunity of making up for a reduction of price by an extension of sale The drinking classes are mainly the imported labourers, as the natives of the country apart from the special races already mentioned, take to opium and not to spirit as their method of self indulgence Again, the materials used for spirit (*gur* or *molasses*) are all imported from a distance, and are therefore dear, in fact it is largely to this cause that we may attribute the fact that illicit distillation is not rampant in the Province and that we get any revenue at all The drinking classes, being mostly foreigners, prefer the molasses spirit (which they cannot themselves procure the means of manufacturing) to the rice spirit (which they can, if they choose manufacture without much chance of detection), and for this reason they are obliged to have recourse to our licensed shops for the spirits they want, and to give us the means of imposing a fair taxation upon their liquor

22 Mr Lyall s statistics do not include the Surma Valley, where, according to the information collected in 1887 and 1888 the price of spirits ranges much lower, and where, in my opinion the same success in the regulation of spirit-vend cannot be claimed as in the Assam Valley The Commissioner of Excise reported in September 1888 that in the Surma Valley the price of country-spirit is gradually becoming lower, and in Sylhet in the last year it has fallen as low as two annas, and he attributed this in part to rice-spirit being introduced in place of gur spirit The spirit is certainly very weak, but still the lowness of the price indicates that some remedy is required The average area per shop in Cachar is only about one eighth of that which is usual in the Assam Valley The ratio of shops to labour population does not differ much in the two valleys, being about one shop to every 1,200 or 1 500 labourers, but the labour population is much more closely packed in Cachar than in the Assam Valley, and, reckoning their drinking propensities at the same standard, they should not require the same number of shops

23 It is no doubt one fault of the outstill system that it leaves us to a great extent without information relating to consumption, and that we are therefore the less able to regulate our revenue demand in such a way as to control it An attempt to overcome this difficulty was made in orders issued by the Chief Commissioner on 22nd February 1887 (Circular No 8), directing the attention of officers, when inspecting distilling shops to certain points of information which it was considered would lead to trustworthy conclusions as to the amount of distillation and of sales Shop keepers are obliged to keep accounts, but there is too much reason to think that they are systematically fudged A fair beginning has been made in the collection of information of the kind required but it is only in some places that the results can be pronounced satisfactory, as some of the officers evidently have too little knowledge of the subject to apply any proper test to the information presented by the shop keepers *The amount of consumption, the burden of taxation, the statistics of the drinking classes and of their habits and customs,—all these are subjects on which it is extremely desirable that we should have more information

* Hydrometers have only just been supplied in Assam and all information gathered until recently was quite irrespective of the strength of the liquor

24 The despatch of the Secretary of State of 19th April 1888 called the attention of the Chief Commissioner to the question of the outstill system generally, and was replied to in the letter, already quoted, of 13th November 1888 But the Chief Commissioner had already been considering whether it was possible to adopt in Assam those measures of restrictions which had been proposed by the Excise Commission in Bengal and afterwards by Mr Westmacott in his investigations in the districts near Calcutta His general conclusion was that some of the restrictions (such as limiting the size of stills and fermenting vats and the fixing of a minimum retail price) could not be carried out in Assam and that with a view to the important matter of fixing a high upset price, it was necessary to continue to collect information of the kind I have indicated in the last paragraph By this means alone can we hope to subject the consumption to a restrictive rate of duty

25 The subject of location of shops, which arises in connection with the enquiries made in Bengal, raises what in Assam is one of the most important questions of excise administration

26 I have already said that the drinking population consists mostly of garden coolies The managers of gardens are naturally anxious to prevent their coolies indulging in liquor but so far as we have had to deal with them, they are divided into two classes There are those who see in the liquor shop a means of indulgence which they rashly assume would not exist if the liquor shop was not there, and who therefore denounce the liquor shop as the *fons et origo mali* And there are those who adopt the view, which guides the Government policy, that the custom and habit of liquor drinking exists, and will exist whether there are liquor shops or not, and, accepting the liquor shop as a necessary evil, would rather have it near their gardens, where it can be controlled, than far away

27 Tea planters have for many years imported from 10,000 to 15,000 gallons of rum for issue to their coolies, but, as they issue it rather by way of reward than upon actual payment in cash their issue of it is held not to be within the restrictions of the Excise Act The Chief Commissioner, examining the matter in 1880 considered that the practice involved a direct loss of revenue, that is, the coolies were enabled to get drink which bore none of the tax paid by licensees of shops Shops in fact were at that time extremely few, and the revenue very small, whereas it was considered that there was certainly a considerable amount of drinking

28 The following extract from Chief Commissioner's letter No. 2096, of 3rd November 1880, shows the policy then adopted —

"All coolies from the Sonthal and Chota Nagpur districts, from Behar and the North Western Provinces are of a class that habitually consume either spirits or fermented liquor the Assamese as a rule consume

opium, and as shown above it was an object with Colonel Keatinge if possible to displace opium by country liquor Cacharese and Mikirs who form a considerable proportion of the population consume both fermented and distilled liquor The process of preparing either fermented or distilled liquor is very easily carried on on a small scale in the people s own houses, and, though the preparation of fermented liquor for home consumption has hitherto not been forbidden the Chief Commissioner has learnt that the manufacture is largely carried on especially in coolie-lines of tea gardens for sale which is forbidden, and that distillation which is of course forbidden is also carried on So long as coolies cannot get liquor from licensed shops so long is it certain that they will obtain it illicitly and while the demand for further facilities in obtaining liquor was unmistakeable the Chief Commissioner saw no reason why alone of all the classes of Her Majesty s subjects the tea coolie and Assamese ryot should be exempted from paying the excise revenue on the liquor he consumes. Recognising, however the justice of the planters complaints as to the necessity of controlling the supply of liquor to their coolies Sir Steuart Bayley specially directed that planters should be given opportunities or purchasing the shops in their own neighbourhood

The objection which the planters have to their coolies leaving the garden and drinking at a neighbouring shop is most natural and has the Chief Commissioner s sympathy He would far prefer that the planters should take out selling licenses and let the coolies fully supply their wants from their own rum stores but they do not care to do this nor would the price probably suit the coolies But the Chief Commissioner does not think that while over the whole of India an excise system is in force which professes merely to arrange that purchasers should be free to buy the liquor they want provided only it pays the excise duty the Assam tea coolie should be an exception to the rule The supply has certainly not been forced in advance of the demand on the contrary it has lagged greatly behind it, and except by giving planters special facilities for controlling the vend of taxed country spirits the Chief Commissioner does not see how consistently with the ordinary principles of excise administration the demands for the protection of the coolie from drunkenness can be met

It is however possible to give the planter a better opportunity of control than he has hitherto had and it is certainly possible to place the shops where without being entirely out of reach of the consuming class they will not, as when placed at the entrance to a tea garden be a daily and hourly temptation to the coolie

29 The directions given were that a strict control should be kept over the shops, that if drunkenness or violence occurred the shops should be closed, and the planter allowed an opportunity of taking over the lease without any enhancement of license fee Also that, to prevent the planter being ousted by being overbid at the yearly auctions the Chief Commissioner was willing as an experiment to forego the expected increment of revenue, and settle the shops with the planters at the same rent as last year

30 The planters did not come forward, as the Chief Commissioner hoped they would The Deputy Commissioner of the district chiefly concerned reported as follows —

The planters have had the opportunity of purchasing the shops and thereby obtaining entire control over them if they wished they have not availed themselves of this —neither from the replies received are they now willing to take advantage of the concession offered in the Secretary s letter under reply

I have now carefully gone through the list of liquor shops for the sale of country spirits in the district and better sites than those now existing cannot be selected The shops should of course be placed where there is a demand if a different course was adopted and a shop was at a distance the result would be the shop would fetch nothing at auction and coolies would distil for themselves.

The Deputy Commissioner of Nowgong made a reference to eight planters in his district Of these, two wanted the shops to be established near their gardens, and were willing to undertake the management of them Three objected to shops being near their gardens, and the rest had no complaint to make regarding the liquor shops in their neighbourhood

31 Another proposal was examined, namely, that of giving the managers license to issue rum to their coolies upon payment of a fee per head, but this came to nothing

32 Finally, the matter was dropped upon receipt of the following report from the Commissioner (3rd June 1882) —

From enquiries made during my recent tour it is quite certain that planters do not wish to have the control of the liquor shops I find also that by far the greater number of them have no complaints to make against the existence of these shops and the few who complain do not offer to assist Government in controlling them but ask for their total abolition Under the circumstances stated I do not think the Government is called upon to accede to this request and thereby sacrifice a legitimate source of revenue

In explanation of the delay which has occurred in replying to your letter I should state that the subject was not one upon which I could venture to express an opinion until after the close of my recent tour during which I had several opportunities of discussing the subject with planters and district officers.

33 Similar information came from some of the Deputy Commissioners The matter therefore dropped, and it was assumed, apparently with reason, that the planters acquiesced in the decision of the Government to tax the liquor consumed by the coolies, and that, as they were unwilling to undertake any active part themselves, they had no objection to raise to the system of licensed shops for distilled liquors

34 It seems, however, to be agreed that a large amount of illicit brewing still goes on on the tea estates and the following letter by the Deputy Commissioner of Sibsagar, dated the 9th November 1888, shows the difference of opinion among managers on matters relating to it —

It is practically impossible to carry out any orders limiting the quantity of *pachwai* that may be manufactured Whether the limit be 4 seers or 12 seers is I think, immaterial in the case of garden coolies Discovery except on the part of the manager is next to impossible The orders issued by Government reducing

the quantity from 12 seers to 4 quart bottles do not seem to have produced any difference Thus the Superintendent of the Assam Company writes—

"The consumption of home manufactured *laopani* has not been in any way affected because a check on it cannot well be instituted without giving too free a license to the only executive machinery available for the duty and opening a door to corruption and other evil practices which would cause more evil than that which it is intended to check

It is reported by some managers that villagers Assamese, but chiefly Noras (i e Siamese* settlers) make *laopani* and sell it in gardens No doubt a good deal of *laopani* is sold illicitly but detection is most difficult so long as home consumption limited or unlimited is permitted Most managers will agree that their coolies do not limit themselves to the Government maximum of four quarts The temptation to brew an excess quantity for sale while making four quarts for one s self is irresistible

* Qy Shans?

It seems to be generally admitted that the effect from *laopani* on the consumer is less disastrous than that of country spirits as now manufactured Consequently almost all managers would be strongly opposed to the reduction of the quantity now allowed *viz* four quarts and still more so of course to the total prohibition of all manufacture many would prefer to see an increase of the maximum quantity allowed

The evil results of drinking country spirits are according to most managers very disastrous:— They set the brain on fire They render a coolie unfit to work for some days they produce a sort of madness and delirium &c &c. &c But, on the other hand I give a description of the results of *laopani* as furnished by the Superintendent of the Singlo Tea Company He writes as follows —

The consumption of *laopani* is very great indeed on the gardens of this Company almost every coolie having a *kalsi* of it in his house either in course of preparation or ready for consumption I consider the present system of allowing coolies to manufacture and drink this vile compound pernicious in the extreme being I firmly believe the cause and foundation of all bowel complaints and often cholera as a proof of this I may mention that I have found *laopani* in coolies houses in a state of putrefaction and I have known a fine strong healthy young coolie die of cholera in a few hours after having indulged in *laopani* the night before

The reason this *laopani* is injurious to health is I feel convinced in the first instance owing to the yeast which is used being at times simply rotten This yeast which is made up in small cakes, can only be procured in the Miri villages where in places the water supply is anything but good

"The use of this yeast or *dewai* as the natives call it I consider the first cause of mischief and even admitting that the yeast is sound and free from the germs of other impurities the next trouble arises from the coolie allowing the fermentation of the rice to go too far either through ignorance or carelessness, when putrefaction sets in and the poor creature is simply poisoned which takes the form of diarrhœa and dysentery or in severe cases all the symptoms of cholera are produced with fatal results I would strongly recommend that the manufacture of all *laopani* on tea-gardens be prohibited and the sale of this yeast or *dewai* by the Miris be stopped at once and that all gardens be allowed to open a sort of canteen at certain hours of the day for the sale of rum in small quantities to their coolies By this means the consumption of liquor would be under proper control and the coolies would be sure of getting good sound liquor at cost price instead of the frightful compound they are driven to drink at present.

35 The following are the orders in force in this Province regarding the location of shops —

You do not however propose any alternative scheme and your views could apparently be met only by entirely withholding licenses a measure which could, as has been constantly made manifest only result in a great increase of illicit distillation

The primary object to be kept in view is not the increase of abkari revenue but to avoid encouraging the illicit manufacture and consumption of liquor by regulating the number of licensed shops in accordance with the demand and by keeping these shops under vigilant control to effect this is surely not beyond the power of an energetic district officer There still remains the objection naturally made by the planters to having shops placed so close to their gardens as to be a source of daily and hourly temptation to their coolies and from this point of view the Chief Commissioner thinks that the increase in the number of shops last year from eleven to twenty six was unduly sudden and that you were insufficiently instructed in regard to the selection of localities for the shops It was no doubt necessary in accordance with the Chief Commissioner s desire, to give planters an opportunity of obtaining entire control over these shops to place them at such convenient distances from the tea-gardens as would permit the planters to exercise this control but you should have been warned at the same time against putting them in such immediate proximity to the gardens as to be an ever present temptation to the coolie.

"When therefore you have revised your list of shops and fixed on the localities where licenses are to be granted you should in the case of such shops as are mainly for the convenience of garden coolies and are not situated in large bazars, place yourself in communication with the managers whose coolies are likely to supply themselves from those shops You should explain what the objects of the Administration are and that in order to give the planters full control over the shops you will give to any one of them who may be willing to undertake the control of the shop a license at the price received for it last year (this, however can be altered by you in case of necessity) and that during the year no fresh shops will be licensed It will then be fully within the power of the planter through the shopkeeper he may nominate to prevent his coolies getting more liquor than is good for them or getting it at inconvenient hours or of deleterious quality

36 These orders were circulated to all Deputy Commissioners in the Assam Valley* in 1880 and since then no complaints from the planting community have reached the Chief Commissioner, with the exception of one made in 1886 This was received from Finlay, Muir, and Company, who wished the Chief Commissioner to close two shops near their Jaffl ng garden in Sylhet This garden lies close under the Khasi and Jaintia Hills, whence, as above explained, a liberal supply of illicit liquor is smuggled into Sylhet, and several of the Jafflong tea garden coolies had been convicted of obtaining liquor illicitly The Chief Commissioner did not see

* They do not appear to have been sent to Sylhet and Cachar

his way to closing the shops, as it appeared clear that the closing of them would not stop the consumption of liquor

37 Occasional complaints made to Deputy Commissioners have been referred to in the annual reports but Mr Fitzpatrick writes that "though he has twice travelled through the tea districts, constantly meeting large numbers of managers by special appointment or by accident, and discussing their affairs with them at great length, not one single representation has been made to him on the subject, indeed, the only complaint he has seen, regarding the location of a shop, from a garden manager was one of a gentleman who objected to the liquor shop being removed too great a distance from his garden

38 Finlay, Muir, and Company, however, recently took steps to bring the matter before the Secretary of State directly and caused to be laid before him five letters* (of which four were from Assam) complaining of the excise system The subject was referred to the Government of India by the Secretary of State and the Government of India has called for a report from the Chief Commissioner (Financial Department No 1248, dated 9th March 1889)

* These letters were all sent in reply to a circular issued by Finlay Muir & Co It would have been more useful for our purposes if Finlay Muir & Co had sent all the information they collected instead of selecting out of all the replies they got the four only which served a particular purpose

39 Mr Fitzpatrick's first step was to ask the gentlemen who had written these letters for particulars which would enable him to trace the facts to which they alluded The replies which we have received show beyond a doubt that the statements about shops being forced on gardens against the protests of the planters,† and some of the other facts brought forward, are devoid of foundation The planters nearly all admit that they have not protested, and have little or no knowledge of any protest being made They attribute this to their belief, well or ill founded, that protest would be of no avail, but it is evident that most of those from whom replies were received dislike the existing excise system, and attribute to it a great deal of drunkenness among the coolies ‡

† One of the letters submitted to the Secretary of State was from Mr G Fitzgerald who said Planters have protested over and over again against their erection but without effect. In fact I know of a case in which Government tried to force a shop on to land actually belonging to the garden and it was only after a long fight that the manager won the day

When asked for particulars by Mr Fitzpatrick Mr Fitzgerald wrote— The planter to whom I wrote for particulars has not supplied me with them but I do not think I am violating any confidence by stating that it occurred on the Nagagoolie garden of the Upper Assam Company

The particulars of the Nagagoolie case were really as follows:— As tea garden lands abut immediately on the public road for a considerable length a shop established in the district could not be set up anywhere except on garden land The manager of the garden taking advantage of this position demanded from the shopkeeper a rent of R50 a month about ten hundred times the letting value of the land As this was practically an appropriation of excise revenue the Deputy Commissioner proposed to take up land under the Land Acquisition Act in order to get land for the shop The manager raised strong objection to this, and the proposal had to be abandoned because it was found that a former Deputy Commissioner had given to the manager a promise that we would not give the shopkeeper any other site The facts therefore are that the manager did not only not object to the shop being in his land but actually interfered to prevent its being taken elsewhere

‡ On the other hand I hear that at a planter's meeting held at Tezpur the present system was declared to be the best available

40 The opinion I gather from reading the past history of the matter is that, from the fact of the planters not coming forward with complaints, we have too easily assumed that the policy laid down in 1880 had been sufficiently carried out, and that no occasion for further restriction had arisen On the other hand, the planters have too often accepted as inevitable a state of things which, if they had only brought it to notice, and would give some assistance in putting it right, they would have found the officers of Government quite willing to remedy It is only by co-operation between the managers and the officers of Government that the evils they allege can be remedied, and it was upon this principle that the Chief Commissioner's orders of 1880 were based The establishment of the shops was justified upon the ground that the coolies must have liquor and will get it illicitly if they do not obtain it by lawful means Our hope was that the planters would undertake the control of the shops, but that hope was entirely disappointed, and they apparently would have nothing to do with the shops and, if their present complaints are correct, they will not even do anything to prevent their coolies indulging in excess in the licensed shops

41 Even supposing the state of things is what the planters represent, I do not think we can accept for the Government the entire responsibility for it It arises at least in part from the fact that the planters remain with their hands folded, and will do nothing either towards the prevention of illicit liquor or the regulation of the traffic in licit liquor I am afraid that some of them knowingly permit illicit manufacture to go on in their gardens, from a belief that the liquor so prepared is not so harmful as that obtained from the shops I think the solution of the difficulty must be in the establishment, in co-operation with the planter, of some *modus vivendi* based on the fact that the coolies require, and will by some means or other obtain, a certain amount of liquor, and that the arrangements of the Government and of the planters should be combined to ensure that the liquor they get will pay its proper tax, and will not be excessive Mere denunciations of the iniquity of grog shops are no advance towards the solution of the practical difficulty

42 A circular has been issued by the Chief Commissioner (25th June 1889), based on this policy, calling on district officers for full information relating to the matters of which the planters have complained, and directing them to consider, in communication with the planters, what the best remedies are to be applied to any evils they bring to notice The circular indicates the necessity of co-operation on the planters' part, if any success is to be obtained in the regulation of the sale of spirits

43 The Government of India, in letter No 1248, dated the 9th March 1889, forwarding copy of a despatch to the Secretary of State on the subject of the outstill system generally directed the Chief Commissioner to arrange for a careful and exhaustive enquiry into the facts connected with the excise administration of Assam Mr Fitzpatrick has left on record his recommendation that Mr Driberg should be placed on special duty during next cold weather for the purpose of taking up the enquiry The enquiry will necessarily cover the whole ground which has been touched upon in this Note, both the ascertainment of the facts, and the solution of the difficulties My object in this Note has been to explain in what state matters stand in this Province, and thus to indicate generally the matters to which the special enquiry which it is intended to initiate should mainly be directed The principles of excise administration have been fully laid down in several recent letters and despatches, and may be described as generally accepted and recognized and we also possess, both in the enclosures to these letters and despatches and in several recent reports the experience of the several Local Governments, some of which at least bear upon the questions that have to be solved in Assam —

Despatches by Secretary of State —

| | | | | | |
|---|---|---|---|---|---|
| Revenue No 28 | dated | 19th | April | 1888 | |
| 13, | | 31st | January | 1889 | |
| 38 | | 28th | March | 1889 | |
| 52 | | 16th | May | 1889 | |

(with F D No 3392 dated 3rd July 1889)

Despatches of Government of India to Secretary of State —

| | | | | | |
|---|---|---|---|---|---|
| No 166 | dated | 25th | June | 1887 | |
| 55 | | 19th | February | 1889 | |
| 157 | | 25th | May | 1889 | (with F D No 3686 dated 18th July 1889) |

Mr Westmacott's report to the Government of Bengal on the Excise Administration in the districts near Calcutta

Mr Buckland's report to the Government of Bengal on the Madras and Bombay systems of excise

44 There is another point that should be taken up in connection with this enquiry *viz*, are we doing wisely in attempting to do entirely without any district establishment? I am doubtful of it We have a good deal more to do than can be left to the operation of the principle that the licensed vendors' interests are the same as ours They are so only in respect of the supervision of illicit traffic where the question of the control of licit traffic arises, their interests are too often opposed to ours The want of precise information on matters which bear upon that control has been much felt in the past, and the vagueness and in some cases the manifest inaccuracy of the information gathered under the orders contained in the Circular of February 1887, show that if such enquiries are to be useful, the officer who makes them must have a better knowledge of the subject than has been displayed in many of the inspection reports In one or two cases the inspecting officer has gone behind the information which the shopkeeper placed before him and has given an independent estimate of the liquor consumption but in most cases the report is that the shopkeepers' accounts (which we *know* are systematically fudged) say so-and so, and "there is no means of testing the information" A subordinate establishment employed mainly on land revenue duties we can not expect to be sufficiently expert in matters of excise to give us very valuable information, and besides this each Sub Deputy Collector or Tahsildár has his own special area only, and is not in a position to gather comparative information If we had two men of the Sub Deputy Collector class for the Assam Valley and one for the Surma Valley employed on nothing else but continual inspection of shops and gathering of information about consumption and the consuming classes (both licit and illicit) and keeping themselves and the Deputy Commissioners informed about excise subjects generally, I feel sure that the Deputy Commissioners would feel much surer of their ground and could manage the excise of their districts with greater confidence as to the social effects of it than at present.

45 In the outstill system one point of great importance is the settlement of a definite policy in the fixing of upset prices, and in my opinion no satisfactory policy can be adopted which is not based in some way on fairly good estimates of the actual consumption The

Board of Revenue's letter, pages 24 and 25 of the enclosures to despatch of 19th February 1889, shows how this has been attempted in Bengal, and it should be attempted in the same way in Assam. The hitherto-adopted rule of taking the average of the three previous years assumes, what may be quite untrue, and what is certainly untrue in Cachar and Sylhet, that the liquor sold already bears sufficient tax our object should be to fix the prices so that each gallon consumed must pay a tax of at least R1 or R2, or whatever sum we choose to fix (an amount which, once being fixed, can be afterwards gradually increased) In a note of Mr Lyall's which I append he aims rather at basing the upset price on the principle of appropriating as much of the vendor's profits as possible But this principle seems to me to be a subsidiary one only We do not grudge the vendor a reasonable profit, but if he is selling at too low a price, then, whether his profits be great or small, we are bound to interfere and by raising the standard of fees, to make him also raise the standard of price It is also a necessary condition that all shops in a district must be, as far as possible subjected to the same standard of taxation, in order that each shopkeeper may be secured against undue competition by a cheaper liquor sold by his neighbour We cannot expect a fair bid for one shop unless the bidder has some confidence that the adjacent shops will not be let at prices which may upset the calculations on which his own bid is based

46 The question of fixing a minimum permissible sale price is one that has been discussed both in Assam and elsewhere (*see* paragraph 24) The argument against such a rule *viz*, that no power on earth can really prevent its evasion, is valid so far as it goes, but I think that the rule nevertheless has its use A shopkeeper who pays a tax equal to, say R2 a gallon, has to fix his prices at a standard sufficient to cover this tax and having done so, a small reduction of price is probably an impossibility, as the increase in consumption which he can expect from it is too small to make up for the loss But it is conceivable that a bolder policy, and a very considerable reduction in price, may so increase the consumption as to make the trade, on the whole, a more profitable one to him The fixing of a minimum retail price would it seems to me, go a long way towards preventing a vendor adopting a plan of this kind, not because it would be impossible for him to sell, now and again, below the fixed price, but because he dare not in face of such a rule, adopt a policy which can bring success only if the rule is systematically defied

47 The settling of the location of shops upon the principles laid down in the orders quoted in paragraph 28 above and the fixing of their prices upon the principles here indicated, seem to me to be the chief means at our disposal of exercising a control over the outstill system in this Province Even though planters refuse to take any active part in the control of the supply of liquor, they have special facilities for getting information which would be of use to the district authorities in exercising their control and they might perhaps be induced more than at present seems to be the case to give the district authorities the benefit of their information especially if we had as I think we should have, more systematic and constant means of gathering such information

J WESTLAND

*August 1889*

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No 3858 dated Shillong the 21st October 1889

From—F C DAUKES Esq C S Offg Secretary to the Chief Commissioner of Assam

To—The Secretary to the Government of India, DEPT OF FINANCE AND COMMERCE.

YOUR letter No 1248 of 9th March last forwarded for enquiry and report five letters written by tea planters in reply to a circular issued by Finlay, Muir & Co, in which complaint was made of the way in which outstills and liquor shops have been opened, sometimes in spite of the planters' protests, close to or upon tea gardens, and allegations were made that the facilities for drinking, the evil of drunkenness among tea garden coolies, and the drink revenue have all increased greatly during the last few years (paragraph 1 of Secretary of State's Despatch No 13 of 31st January 1889) As the despatch just quoted immediately proceeds to point out, the last statement as to the drink revenue of Assam is contrary to fact but on the other matters, and on the question of excise management generally, the Chief Commissioner was directed to make a careful and exhaustive enquiry, and to report the results Arrangements have been made for this enquiry, and it will cover the whole ground of excise administration in Assam, but, as it cannot be entered upon till the cold weather, some delay must occur in reporting its results

2 The Chief Commissioner, however, took immediate steps to make enquiries regarding the allegations contained in the letters of tea-planters above referred to As attention was again drawn to the subject in your letter of 9th July 1889, in which, enclosing a copy of the debate which took place in the House of Commons on 30th April last, you requested the

Chief Commissioner to submit any remarks he might desire to make on the statements therein made, the Chief Commissioner desires me to submit at once the result of the enquiries so far as they have gone

The statements in question, so far as they affect the Province of Assam, are contained in extracts read by Mr S Smith from two of the letters (*viz* those signed by Mr Henderson and Mr Fitzgerald) with regard to which the Chief Commissioner had been making enquiry They amount to the assertion that Government is fostering drinking habits by opening liquor shops in the vicinity of tea gardens that the planters are opposed to this action and protest against it, but that no heed is given to their remonstrances

3 I am first of all to refer to paragraphs 25 to 33 of the Chief Commissioner's Note submitted with my letter of 31st August last, No 2984 In these paragraphs Mr Westland gives an account of an attempt which was made in 1879 and subsequent years to enlist the active aid of tea-planters in the control of spirit shops, and the manner in which that attempt broke down Mr Westland certainly would not attribute to the planters any lukewarmness in the matter they may very reasonably have considered that the functions expected of them lay outside their business but the action of the Administration and the instructions which it issued on the subject and which are quoted in paragraph 3 of the Note referred to, will at least show that it was anxious to consult the planters' interests and convenience in the details of excise management

4 It is hardly germane to the subject of this letter to reply to those who would argue that the business of the Government is to put down spirit shops altogether Mr Westland has in his Note above mentioned shown that such a policy would in Assam at least be quite ineffectual in stopping drinking and he will in this letter produce ample evidence that most of the tea planters also are of this way of thinking Mr Westland will therefore, abstain from defending the conclusions of his predecessors that their duty was not to abolish or shut up the shops but to regulate them so as to make drinking as little of an evil as possible, and the instructions which have just been quoted show at least that it has not been the policy of the Administration to neglect the interests or the wishes of the planting community

5 The first question therefore is what amount of truth there is in the statement that the actual management of the Excise Department has been carried on in such a way as to call forth remonstrances from the planters, which the Government has habitually neglected

On this point I am first of all to quote paragraphs 3 and 4 of the Chief Commissioner's Circular No 54 dated the 26th June last —

"3 During the years 1881 82 a considerable amount of correspondence took place regarding the second of the remedies above mentioned from which it would appear that the planters availed themselves of that remedy only to a very limited extent and on the 3rd of June 1882 the Commissioner Assam Valley Districts in his letter No 1605 E to the Secretary to the Chief Commissioner wrote that by far the greater number of them (the planters) have no complaint to make against the existence of these shops and the few who complain do not offer to assist the Government in controlling them but ask for their total abolition

4 Since that time no complaints from the planting community on this subject have been submitted to the Local Administration with the exception of one in 1886 from Messrs Finlay Muir & Co respecting the Jaflang garden and the only references to it are to be found in the Annual Excise Reports and the Resolutions recorded thereon In the Report for 1882 83 paragraph 14, it was stated that tea planters in Cachar strongly opposed the erection of shops near their gardens but would not avail themselves of the opportunity afforded them of taking the licenses and in paragraph 11 of the Chief Commissioner's Resolution it was observed that it was impossible to abolish the shops and that the only course which under the circumstances can be adopted is not to locate the shops so near to the garden coolie-lines as to offer a distinct temptation to the coolie to go to them when he would not go there if the shops were located a mile or two miles from the lines

From paragraph 17 of the Report for 1883 84 it would appear that the complaints from Cachar continued and were in the Deputy Commissioner's opinion not without foundation After that except for a statement in paragraph 24 of the Report for 1885-86 that complaints were general in Lakhimpur complaints of this sort would seem to have diminished There are none referred to in the Report for 1886 87 and during the 18 months Mr Fitzpatrick has been here though he has twice travelled through the tea districts constantly meeting large numbers of managers by special appointment or by accident and discussing their affairs with them at great length not one single representation has been made to him on the subject indeed the only complaint he has seen regarding the location of a shop from a garden manager was one of a gentleman who objected to the liquor shop being removed too great a distance from his garden

Mr Fitzpatrick just before issuing the Circular from which the above extract is taken, had addressed Mr Fitzgerald (one of the planters quoted in Mr S Smith's speech), asking him to give further particulars as to the alleged ineffectual protests against the licensing of liquor shops. Mr Fitzgerald's reply and its enclosures are annexed (Appendix A), and the conclusion to be drawn from it is in Mr Westland's opinion, rather that the planter's attitude is one of willing or unwilling acquiescence than of ineffectual protest With reference to the various facts alluded to in these letters, I am to quote paragraph 8 of the Deputy Commissioner of Lakhimpur's letter of 19th October 1889 —

"8 I will now refer to the Chief Commissioner's letter No 2187 of the 4th July forwarding for report

copy of Mr Fitzgerald s letter of the 30th May and enclosures It is these enclosures to which attention is required (a) Mr Coodiell w objects to the shop at Bara Hapjan about two miles from his garden His communication with Mr Cedfrey was verbal This year as I have already stated the Bara Hapjan shop has not been leased I refused to lease it solely because I could not get a sufficient price and I did not wish to lease it at a low figure (b) Jameson s nearest shop is the one at the Chubwa *hât* about three miles from his garden There is no correspondence regarding the discussion between Mr Strangways and the former Deputy Commissioner, and there is no shop between Hugrijan and Balijan or within any five miles of either garden (c) Mr Peter Bairy of another Company refers evidently to the Nagaguli case Nagaguli belongs to the Upper Assam Tea Company and is on the Rangagora road This case is known to the Commissioner and Chief Commissioner There was a country spirit shop at Nagaguli on garden land and a native official of the garden held the license in 1887 88 an outsider outbid him and then the manager objected to the shop and refused to give a site After some two years on my coming here I suggested we should drop the matter and this was done and there has been no shop since though the manager offered to give a site to the outsider for his shop for R25 a month Mr Fitzgerald himself refers to this case (d) Mr Alston allows that he has not written officially and I do not think his letter calls for special remarks it is a general complaint (e) Here Mr O Brien objects to the shop near him the Talup shop He is one of the gentlemen I referred to earlier I offered to remove the shop four miles away and he said Don t I would sooner it was near me (f) Mr Hogarth s complaints too were verbal made apparently to officers when inspecting I have not had the opportunity of discussing the matter with him but I am sure he would not care to have the shop removed to a distance. He talks of it being near his lines it is in the station of Jaipur and his lines are also close to the station Jaipur was and still is a civil sub divisional station with a Kaya s bazar (g) Mr Hanay is wrong in saying that the shops are not inspected They are very frequently and I have had spirits analyzed by the Government analyzer and not found anything deleterious (h) Mr Kirwan s letter refers to an endeavour made by a former Deputy Commissioner to have a shop near his garden There is no correspondence It was evidently removed to the hât one and a half miles from the garden where it now is (j) Mr Gordon s letter is not important he refers to another district (k) Mr Holmes is not in this district (l) Mr Morgan lives at Khamikor four miles south of the station and writes about Rangagora twenty five miles east of the station His letter refers to a case of 1885 (m) Dr O Brien s letter is unimportant (n) Mr Middleton is wrong there is no shop and has not been since I have been here nearer to him than Jaipur which is three miles from his lines and he admits his coolies do not frequent that shop There never has been since I have been here any wish to open a shop near Mr Middleton s garden and he has never protested to me has never had occasion to do so he is quite wrong (o) Mr Price s letter is not important. (p) Mr Hainworth notices a case of a licensed vendor from Bilbarnah selling country spirit in his garden it was the Inspector of Police who heard of the matter and detected the case and the offender was punished (q) Mr Blaney never seems to have made any complaint and (r) Mr Jackson allows he has not while the last three gentlemen of the printed paper Messrs Parker Macnish and Watts do not give any important information and do not seem to have made any complaints or protests

Mr Westland would draw particular attention to the Nagaguli case referred to in this extract It is the one which, in the letter submitted to the Secretary of State was mentioned in these words—

In fact I know of a case in which Government tried to force a shop on land actually belonging to the garden and it was only after a long fight that the manager won the day

The facts are that the manager not only had no objection to a shop being there but permitted it so long as it was leased to one of his own native officials When the Deputy Commissioner settled the shop with another person the difficulty that arose was not by reason of the planter s disapproving of the shop but because the lessee would not pay the rent which the planter demanded There was no fight' in the matter so far as the Deputy Commissioner was concerned

6 Before going further, I am to quote the replies given by the various Deputy Commissioners as to the protests made by planters, as Mr Fitzpatrick, in the circular of June 25th above quoted, asked particularly for a statement upon this subject

The Deputy Commissioner of Cachar writes thus —

3 The history of the country spirit shops in this district so far as I have been able to discover may be very briefly told They are for the most part survivals of the days (up to March 1883) when the whole of the district used to be let to the great *shuka abkars* These people pitched the shops in *hâts* and near gardens in places where the demand called for a supply of their wares From time to time applications have been made for the opening of shops in new places these were considered when the proposals for the ensuing year were framed If any of the existing shops paid ill or in other word seemed not to indicate a demand one or other of the more promising proposals were substituted Occasionally a shop was moved in deference to the representations of a planter I submit a list of these changes, so far as I have been able to get them

4 So far as I can discover not very numerous objections to the location of shops have been made This may indeed be inferred from the fact that the old distribution of shops made by the monopolists remains practically intact I have gone through the correspondence relating to grog shops between tea-planters and the Deputy Commissioner since 1880

5 In 1881 Mr Loch of Dalugram reported that the liquor sold by the vendor on his garden was unwholesome and asked for a license to sell spirits himself Some of the spirit was apparently analysed The analysis did not support Mr Loch s contention

In 1882 Mr Fraser of Heronchurra reported that the licensee of the Bikrampur shop was selling liquor at the garden bazar It appears that this was all wed by the license

"Mr Stufelhagen of Kukicherra, asked that a nominee of his should be allowed to sell liquor at his garden bazar The monopoly system was then in force and the request had necessarily to be refused

"In 1883 Mr F Ross Jones, of Rampur and Mr Stiefelhagen aforesaid took out rum licenses. In March of the same year the Managers of Dugakuna Kavarikuna, Murgakul Balacherra Rampur Kukicherra Ainakhal Arunabund and Manacherra were asked whether they objected to the opening of shops on their grants This was done in pursuance of the Chief Commissioner's recommendation that country spirit shops should not be located in or near gardens in opposition to the wishes of the managers concerned In April of the same year the managers of the gardens on which any shop was situated were called upon to bid for those shops and thus to have a control over the liquor traffic The Managers of Balacherra and Rampur alone raised any objections

In May of the same year the Manager of Rosekandi asked to have a shop at that place removed further from his garden I cannot discover what was the result of this application

"In the same year Mr Livermore of Tikalpar asked for the transfer of the Dudhpatli shop to Tikalpar in order as I understand that it might be better under his control He was told that the vicinity of shops at Salganga and Ithimira stood in the way of the change A shop was however subsequently opened at Tikalpar and formed the subject of one of the complaints forwarded to me with your letter No 2739 dated the 8th instant

In the same year Mr Craigie of Lakhipur objected to the shop at Lakhipur being on the south bank of the river on the ground that there was danger in crossing drunken coolies by the ferry Mr Doake of Kalain complained that bad liquor was sold on his garden and the Manager of Dudhpatli asked for advice as to the best means of preventing drunkenness on his garden He suggested the removal of the shop which however still exists The Manager of Pathicherra also wrote that the licensed vendor sold such vile liquor that he refused to allow it to be taken into the garden In 1884 Mr Swainson of Dayapur wrote to complain of the nuisance and annoyance due to the way in which the liquor shop in his garden was managed The Manager of Pakhicherra reported that a shop was not needed on his garden as there was one at Kanchanpur only a mile distant and the Manager of Rampur wrote to call attention to the Chief Commissioner's recommendation (published in the Gazette of the 6th October 1883) that grogshops should ordinarily be placed at a distance of two miles from coolie lines

In 1885 the Manager of Rosekandi again wrote that the shop was too near his lines and begged that it might be removed next year In the same year two managers recommended the settlement of shops with nominees of their own at last year's bids Mr Showers of Balacherra asked for the removal of the Bijoypur shop to his own land on Balacherra This was allowed

Mr Macnab of Tarapur asked for the abolition of the Tarapur shop In 1885 and again in 1886 Mr Livermore complained of the Tikalpur shop In 1886 the Manager of Lalacherra asked for a license to sell spirits and *ganja* on his garden The application was disallowed as the number of shops had already been settled, and as there were three other shops close to the place

Similar applications were made by Mr Showers for Balacherra and by Mr T Smeal of Bikrampur for the shops in Kalibari Bazar These applications were rejected the licenses in question being sold in auction to the highest bidder

In 1887 Mr Nelson of Subong complained that bad liquor was sold at Dalu Some of the liquor was analysed but no poisonous ingredients were discovered He also applied for a rum license, but subsequently withdrew his application

After the sales for the year 1888 89 Mr Showers the Superintendent of the Cherra gardens objected to the transfer of the Balacherra shop to a distance of 1½ miles outside his grant The transfer had been made because an excessively heavy rent was demanded After some negotiation the rent was reduced and the shop returned to its old site

These are all the complaints I have been able to discover

The Deputy Commissioner of Sibsagar reports—

"10 There are no complaints among the file for 1882 there is no correspondence at all on the subject for 1883 In 1884 the Deputy Commissioner Colonel Clarke wrote to the Manager of Sapakati in the sadar under date 8th March 1884, informing him that one Chutlall Sing had applied for a license to sell country spirits in the vicinity of the Sapakati garden and asking him whether he or the neighbouring planters had any objection to the establishment of a shop close to the garden If so they were requested to state wherein the objection lay I mention this to show that planters are consulted with reference to the opening of new shops in the vicinity of their gardens

11 The years 1885 1886 and 1887 were unproductive of correspondence or complaints on the subject In 1887 88 no country-spirit shops were leased in the Sibsagar district The closure of the shops in favour of rum was financially unfortunate on the resale in 1888 Some letters which I will quote were received from planters during the course of the year

12 The closure and subsequent re opening of the shops probably attracted attention to a subject which had at any rate in this district been dropped out of sight since 1882 On the 15th March 1888 the Manager of Rajmai asked to have the country spirit shop at Rajmai removed to Dimu The shop is now at Dimu so his request was apparently complied with Dimu is three miles from Rajmai On the 21st May 1888 the Manager of Mahmora wrote to complain that the grogshop put down alongside of my coolie lines without leave asked or granted is the most intolerable nuisance The manager characterises the liquor sold as poison and asks if Government would close the shop for a consideration The manager was informed in reply to this vague and general complaint that no permission was given to the license-holder to start a shop on his land without his consent. If the shop was on his land he was at liberty to have it removed If the licensee sells poison he can easily have him punished, and that if he commits any breach of his license, and the facts are proved he will be punished and his license cancelled if necessary It is impossible to reply to vague and indefinite complaints of the kind in any other way

In May 1888 the Manager of Gabruparbut garden in the Jorhat subdivision complained through the Superintendent Assam Tea Company that the grogshop close to Seleng hat was a great source of trouble and annoyance that rum was sold largely to coolies going to the *hát* on Sundays and in consequence much drunkenness occurred He further asked for the removal of the shop to the old site at Pédum m The Superintendent Assam Tea Company in forwarding the letter wrote that the re establishment of the liquor shops where the sale and consumption of spirits appear to be quite without restraint has caused an increase of drunkenness on the roads near our gardens and asked to have the scandal put a stop to

The Deputy Commissioner wrote in reply on the 1st July 1888 as follows —

I have the honour to express my regret that I am unable to accede to your request in the matter of removing the liquor shop from Seleng The right to sell liquor at Seleng was bought at auction and I have no authority to interfere The prices at auction vary according to the localities and to change the locality of a particular shop might be tantamount to reducing the profits by 50 or more per cent The matter being a very important one concerning the revenue of the district I would recommend application being made to Government

The Superintendent replied that he had not asked the Deputy Commissioner to close the Seleng or Ligripukri shops as he was of opinion that the free sale of stimulants in a marshy country to people accustomed to their use is beneficial but to put a stop to the scenes of drunkenness which have become so scandalous since the re opening of the liquor shops

The Deputy Commissioner issued orders on the Seleng thana to see that no drunkenness was permitted on the public roads The *m haldar* was also warned through the police that his license would be cancelled if he committed any breach of the terms He was cautioned against selling to any intoxicated person

Since these orders were issued there have been no complaints

On the 23rd June 1888 Mr Phillips the Superintendent of the Assam Tea Company addressed the following letter to the Deputy Commissioner —

SIR —I observe that in the license granted for the native liquor shop in Nazira permission is granted to the holder to sell liquor at the Santak weekly market if the man ger of that factory does not object I have to ask your attention to this as I think before such permission was given I ought to have been asked if I objected and this is the first intimation that I have only casually obtained that the concession had been granted to the man As the weekly market is held on our own land I shall write to the manager of Santak and ask him whether he considers it desirable to allow of the sale of liquor there and will address you again on having his reply

It is not the sale of this liquor that is objected to by most factory managers but the apparently uncontrolled issue of liquor to all who go for it and consequent disgracefully drunken scenes that constantly occur on the public roads near the liquor shops I have frequently seen men women and even young children helplessly intoxicated on the roads in the evening near the liquor shop and at present the Manager of the Ligripukri factory complains greatly of the annoyance he suffers on this account from the proximity of the liquor shop to that factory I would ask you to arrange if possible that the police should regularly patrol the roads near these liquor shops in the evening between 6 and 8 P M with instructions to deal with such cases as I complain of in such a manner as will remove the annoyance which is at present caused to the general public

Our medical officers also complain of the apparently unrestricted sale of this liquor to coolies as it periodically causes much ill health and many deaths at festive times

It was only two years ago that a man leaving the Ligripukri liquor shop at dark in a helpless state of intoxication was drowned in the tank there I shall be glad to hear that you can see your way to remedy this evil in a practical way

The Deputy Commissioner replied—

The order I passed was that the licensee might sell at Santak with the manager s permission If the manager is subordinate to you he will of course obtain your sanction before he give permission The licensee was ordered to obtain the manager s permission first and it was the duty of the manager to at once inform you and obtain your orders

With regard to the control of the sale of liquor the matter is in your own hands You can of course allow the licensee to sell at the *hát* in your land subject to your own conditions

" The question of police surveillance will be referred to the District Superintendent of Police

Orders were issued to the police to patrol the shops

" The last letter on the file is dated 20th October 1888 It is signed by the Managers of the Moran Tea Company Dum Dulang garden and of the Rukaug and Sepon divisions of the Assam Tea Company The undersigned state that they are greatly inconvenienced by the licensee of the Solaguri shop near Solaguri garden that since the opening of the shop there are continual rows among their coolies on *hát* days and no end of trouble and they ask for the removal of the shop from amidst their gardens

The Deputy Commissioner replied on 7th November 1888 that the reasons given were not sufficient of justifying him in losing the spirit shop and that as the locality was specially named at the auction sales it cannot be altered without good reason The Deputy Commissioner concludes by observing that—

The facts that coolies drink the spirits that they sometimes quarrel and that they buy on credit, are not sufficient reasons If the license holder commits any breach of the conditions of his license he renders himself liable to punishment The Government have already decided that shops cannot be closed to suit the convenience of neighbouring land holders

13 The above is the whole correspondence on the subject for the last ten years up to date The Assistant Commissioner Golaghat reports that he has been unable to find any complaints When the subject was chiefly attracting attention in 1881 82 the Golaghat planters had the shops in their own hands Managers, however have in the course of conversation complained regarding the matter but the Assistant Commissioner says that they have generally agreed when he pointed out that the shops rather prevent the excessive consumption of spirits inasmuch as the licensee has to pay a large license-fee and so is compelled to sell liquor at comparatively

high prices The Assistant Commissioner only mentions four gardens as being within a mile of the spirit shops excluding the shop in Golaghat town There are nine shops and 45 tea gardens so that it can scarcely be said that at any rate in Golaghat the shops are so located as to tempt coolies to drink A shop must be near some garden It is impossible to suit everyone Take the case of a small subdivision like Jorhat if the Majuli be excluded With close on 100 gardens in a small area, it is difficult to find sites which are not near some garden

The Deputy Commissioner of Nowgong reports as follows —

3 In 1881 in reply to queries ordered by the Commissioner as to what planters would take charge of country spirit shops in the vicinity of their gardens two gentlemen the Managers of Sicon and Solal came forward to take over the management of a shop near their garden For the convenience of these two gentlemen Colonel Lamb allowed one additional shop at Solal and placed it under the management of Mr Gibson and placed the existing shop at Bamon Pukhri in charge of Mr Hathorn for the year 1881 82 (*vide* Colonel Lamb's letter No 55 dated 28th March 1881 to the Commissioner of the Assam Valley districts) but they gave them up after a year Messrs T Henderson and T U Cargill in reply to the same queries objected to having shops near their gardens at all but Colonel Lamb (the then Deputy Commissioner of Nowgong) reported in his No 55 of 28th March 1881 that if the vendors allow disorder and frequent cases of drunkenness their licenses could be cancelled None of the other managers raised any objection since this The only complaint that I have been able to find among the office record came from Mr Hathorn the Manager of Sicom on 3rd August 1885 *vide* his letter dated 3rd August 1885 a copy of which is herewith enclosed in which he asked that the country spirit shop at Sicom which was near his lines might be removed to Jokholabandha or elsewhere On this however appears an order of Mr Driberg's dated the 9th August 1885 File for the present, no orders No complaints have reached me since coming to the district in April 1887

The complaint alluded to in this letter was as follows —

Dated Sicom Koliabor Post Office the 3rd August 1889

From—C H V HATHORN Esq

To—The Deputy Commissioner of Nowgong

I have the honour to request that the licensed grogshop at present close to my coolie lines may be removed to Jokholabandha or somewhere else

2 There are continual brawls and drunkenness and it often happens that people are left on the roads all night in a state of intoxication

3 It appears that people drink in the shop and get drunk on the premises

4 All this has a very bad effect on the coolie population on this garden money is spent on drink instead of on food and other necessaries of life

5 Yesterday a man was found intoxicated lying on the side of the road near my lines and actually expired death being caused I presume from drink

I wrote to the thannadar to come and inspect the body this morning He has taken the body to the station as he tells me he suspects foul play

6 The health of my coolies I have before mentioned has suffered in consequence of having a shop so close and in the hands of the present owners

7 I therefore beg considering the above occurrence and for the benefit of my coolie population to have the shop removed and the license taken away from the present owner

It should be mentioned that this particular shop was placed on the site which it occupies at the request of the Manager of the Sicom garden made in 1881 82

The districts of Kamrup and Goalpara contain very few gardens and the Deputy Commissioners report that no complaints had ever been received from them

The Deputy Commissioner of Darrang writes as follows —

3 With the exception of four shops in the sadr subdivision and one shop in Mangaldai all the licensed country spirit shops are located at or near *hats* and no shop is unduly near any coolie lines

From the year 1880 up to date I can find no record of any complaint filed by any manager in the sadr subdivision regarding the location of any country spirit shop In the Mangaldai subdivision in 1882 Mr Gardon Manager of the Singrimari Tea Estate objected to the establishment of two shops only one mile apart *viz* at Singrimari and Kalaigaon and in immediate proximity to his coolie lines The complaint was considered reasonable one shop was closed and the other was removed to its present site at the Kalaigaon *hât*

7 It is a mistake to suppose that tea planters as a rule object to the liquor shops altogether In several cases it will be seen that they prefer their being established in the vicinity of their gardens so long as they are not too close Their attitude may generally be described in this way They would gladly see the abolition of spirit shops and of spirit drinking if the thing were possible, but recognising that the coolies must and will have drink somehow and that spirit shops must therefore exist, they often prefer that the shops should be near their gardens rather than far away In the first place they can often in this way secure some sort of control over the shop and its doings, in the second place they disapprove of their coolies going away to a distance, both because it involves loss of time, and because it sometimes gives opportunities for their being tempted away to other employers The Chief Commissioner is aware that this statement on his part contradicts the testimony of the five letters of which the Secretary of State has sent copies But he must in the first place, point out that no general conclusion can be drawn from five letters, selected apparently out of a large number

of replies to a circular, of which no copy has been given His own enquiries made through the district officers have been much more general, and he desires to set forth not merely a selection of the replies but all those he has received The number may be increased during the enquiries to be made in the cold weather but he thinks he is justified in saying that while a few of the planters confining their attention to the evil results of excess in drinking, merely complain that the existing state of things is wrong, the more thoughtful and more experienced ones realize that the problem is not that of the suppression but of the control and management of the liquor shops and for the most part they have little complaint to make It should be noted that the circular in reply to which these letters are submitted, made enquiry especially as to whether drunkenness was increasing and also embodied a suggestion that it might be possible to introduce a system by which liquor could be supplied to garden coolies only on their producing passes signed by their employers

8 I am first to quote opinions from the district of Cachar This is a district full of tea gardens, and it should be noted with reference to it that both Mr Westland and his predecessor, Mr Fitzpatrick, were of opinion that there were more shops in this district than were necessary and that a want of firmness in dealing with lessees had tended to reduce too low the tax levied on the liquor consumed Orders have already been issued which it is hoped will remedy these defects, and thus remove the ground of complaint which will be seen in some of the planters letters

The report of the Deputy Commissioner is as follows —

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6 In pursuance of the instructions conveyed in paragraph 9 of the Circular under reply I wrote to all managers in the sadr sub division and asked each of them (1) from what point the coolies of his garden drew their supplies of liquor at what distance the shop stood from his lines if he had any objection to its situation if he had any suggestion to make as to the system of leasing country spirit shop and finally what he thought of the system of passes suggested by Mr Fitzpatrick I also ventured to inform managers that the Chief Commissioner was willing to accept any feasible scheme for the diminution of drunkenness even at the cost of a loss to excise revenue I have received replies from 22 gentlemen most of them managers of large gardens I now give a digest of these replies

Mr Jackson of Binnakandi thinks the order system would not work He does not object to the situation of the garden shop He thinks that the quality of the liquor has deteriorated and that it has become much cheaper since the introduction of the outstill system

Mr Allen of Bara Jalinga reports that since the nearest shop has been removed to a distance of two miles from his lines instances of coolie absconding in consequence of debts to the vendor have become rare He has no objection to the present situation of the shop He approves of the proposed pass system

Mr Jack of Strathen has no shop within ten miles of his garden his coolies consequently get illicit liquor (*pachwai* I presume) from the Kukis of surrounding *bastis* He thinks the pass system would work well

The manager of Tikalpar (one of the leading planters of this district) has two shops close to his garden one in Tikalpar Bazar He thinks this one (which is mentioned in the enclosure to your letter No 2739 dated the 8th August 1889) should be abolished I am inclined to agree with him but shall make a local enquiry before finally deciding on this point Mr Livermore thinks shops should not be settled at bazars or on public roads He does not approve of the proposed pass system but thinks that if the excise revenue is not to be regarded coolies might be encouraged to brew *pachwai* (he calls it distilling, a while some unadulterated spirit from fermented rice but I think he means *pachwai*) He would have a condition forbidding drunkenness on licensed premises

The manager of Doyapur thinks the suggestion that passes should be granted a capital one He does not object to the situation of his shop which is a mile and a half from his lines

The manager of Dudhpatli approves of the situation of his shop thinks the pass system would not work well and has no complaint to make except as to the quality of the liquor supplied under the outstill system

The manager of Cossipur (a gentleman who makes little use of Act I and imports very few coolies) says that Arkatipur shop is too close to his lines He would have no shop nearer than Silchar which is five miles away

The manager of Dwarband a garden largely worked by free labour thinks that the shop in his garden bazar is rather too near his lines (300 yards) But he has no real objection to make He would be happy to give the pass system a trial but thinks that no plan to lessen the consumption of liquor could be devised which would not be circumvented by the licensees the trade in liquor being extremely profitable He too thinks the outstill system has made liquor cheap and nasty

The manager of Sildubi does not object to a shop being at a distance of half a mile from his lines. He approves of the proposed pass system and thinks liquor should be and could safely be made dearer

The manager of Rosekandi (who had previously made several complaints) says that he has now no objection to the position of the garden shop at a distance of half a mile from his lines inasmuch as the coolies cannot now get liquor on credit He thinks the proposed pass system would lead to illicit distillation, and that there is less illicit distillation among coolies now that liquor is cheaper

The manager of the large Silkuri garden has no objection to the existence of a shop in his garden bazar He finds that his influence as landlord is sufficient to keep the shopkeeper in check He thinks that shops should not ordinarily be licensed outside grants and in the vicinity of lines He too would forbid drinking on the premises, and thinks all cases of disturbance following the issue of a new license should be very strictly enquired into

Mr Milne of Dalu reports that his grogshop keeper has taken his shop across a river in order to escape an enhancement of rent He thinks ros ing coolies in a canoe a danger us matter

The manager of Lakhipur would like to have the shop near his lines closed as there is another shop across the river in the Lakhipur bazar I will enquire into this mattter Mr Cragie thinks the pass system could not be worked

The Superintendent of the Cherra gardens has now no reason to complain of the existing system The licensee of the Balacherra shop is an old coolie and a tenant of his own The Bukhola shop used to be a resort for abductors of labourers but is now better managed Mr Showers does not approve of the pass system

The manager of the Jatinga Valley Company has no objection to the situation of the nearest shop (which is seven miles away) He complains that Kacharis and Kukis supply large quantities of illicit liquor to his coolies I think he means rice beer

Mr Davidson of the Scottpur Tea Estate complains that there is a grogshop too near his Narainpur out-garden He says that at one time he discovered that his garden Babus acted as agents for the sale of grog and that the Sub Inspector and head constable of police were *benami* proprietors of the grogshop from which the supplies were obtained He does not however appear to have drawn the attention of my predecessors to this curious fact

The manager of Pathicherra thinks that there are too many grogshops, and that shops should only be allowed on the larger bazars He thinks the pass system would work well

The manager of the Bikrampur Tea Estate objects to two shops one inside and one outside his estate being sold together He thinks one shop would be quite sufficient He thinks each group of gardens should have a sadr distillery on garden land He thinks Act XIII of 1859 and the bonuses paid in accordance with it are responsible for much drunkenness He advocates free labour and fair wages and deprecates any attempt at prohibition of drunkenness or even passes as likely to lead to illicit practices

The other four gentlemen who have favoured me with answers do not object to the present position of shops and have nothing to say that is not an echo of one or other of the opinions cited above I think I may assume that those managers who have not replied to my letter regarding the present system as at worst a necessary evil Some of them have admitted as much to me in conversation On the whole I am inclined to think that Mr Fitzpatrick suggestion has not been received with much favour I see no reason however why it should not be put to the test of experience in the case of one or two of the shops situated on gardens if these be far enough from other shops to prevent coolies who want more drink than is good for them from going thither

7 That coolies drink frequently drink to excess is unfortunately true Only to-day I received a report that a coolie who the day before was well enough to do a full hoeing *hazri* had drunk himself to death An enquiry is being held into this case

8 I have endeavoured to represent the views of managers fairly and fully I do not find that any of them suggest any practicable modification of the existing system For my own part I am unwilling to make any suggestion not based upon local experience I am at present inclined to think that in some parts of the district there are too many shops (*e g* in the station itself) Again in remote places like Dhubidhar and Mainadhar it is possible that the absence of shops leads to illicit distillation As I am precluded by the terms of this circular from discussing the outstill system generally I must confess I see no way without further enquiry to improving matters I hope to visit all or most of the shops in the cold weather

"9 As to whether drunkenness is increasing among coolies I can only say that our returns show an increased trade and increased consumption I hear it is say they think there is more drunkenness Planters like to have grogshops on their gardens Such places outside garden limits are great hunting grounds for abductors of labourers who can be excluded from garden shops Most planters admit that coolies must get grog They admit that the absence of a grogshop would afford a most irresistible temptation to desert to a garden where a grogshop offered the means of getting drunk at least once a week I think I may say that from the planters point of view there is no grievance From the point of view of the coolie it is more difficult to speak I think country spirit is very cheap and very nasty even if it be not worse I should be glad to get the coolie something less cheap and nasty But I do not see my way to this without falling into a discussion of the outstill system generally

The managers of the gardens in the Hailakandi sub division of this district were not asked for their opinions as regards the location of spirit shops but as the Chief Commissioner finds that out of sixteen shops six are established on garden land and pay rent to the manager of the garden it is pretty evident that the managers have no objections to them

9 The references to rice beer variously called *pachwai* and *laopani* and *madh*, which are made in the above letter and in some of those which follow will be understood from the Note submitted with my letter of August 31st which has been already alluded to The facilities for brewing it are so common and the practice of brewing it so rife throughout the Province of Assam, that it has been impossible to subject it to any system of prevention or taxation It is very largely brewed by the coolies in the tea-gardens and the managers in some cases at any rate, represent that it is out of their power to prevent this being done Evidence differs as to whether it is a wholesome or an unwholesome liquor and the probability is that, like the stronger spirits, it is sometimes the one and sometimes the other

10 The Deputy Commissioner of Sibsagar which, like Cachar is a large tea producing district, has also reported pretty fully on the correspondence he has received He continues his letter, from which an extract has been above quoted, as follows —

* * * * * *

"14. The correspondence which has been quoted at length and which with the exception of that referring to the Rangajan shop in Jorhat is entirely with planters in the sadr sub division will show how far it is true or otherwise that the sites for country liquor-shops are so fixed with reference to gardens as to tempt the

coolies into excessive drinking and further how far this has been done as alleged in the face of remonstrances and protests from the managers of the gardens The Chief Superintendent of the Assam Tea Company whose estates cover 51 000 acres and represent the largest interests in tea in the district does not ask for the removal or closure of the shops On the contrary he says that he has no objection to see them established near a garden and has no cause of complaint if the police maintain order and the quantity of liquor sold is attended to I find in every case when there have been complaints of drunkenness at the shops as at Rangajan Seleng and Ligripukri that the police have been deputed to keep order and apprehend offenders The Rajmai shop was removed to Dimu where it is two or three miles from the nearest garden Of course it has not been possible to accede in all cases to requests for removal of a shop when they have been made I would however make a rule if the present shops are to be maintained to allow no spirit shop within at least one mile of any tea-garden in which case charges of offering distinct temptation to coolies could not be brought I think the correspondence will show that the prevention of illicit consumption has been the main determining object in the case of opening a new shop Take the case of the Sapakati shop opened in 1884 The shop was opened in a wild out of the way portion of the sadr sub division at foot of the hills precisely the place where illicit distillation would be most likely to obtain The Assistant Commissioner Jorhat reports that in his sub division there is little illicit distillation of *laopani* except in some outlying gardens at the foot of the hills where there are no shops

The correspondence quoted gives in full detail the objections made by planters to the location of shops in the vicinity of their gardens and the manner in which they have been dealt with I do not find that any of these gentlemen have referred to the possible impetus which might be given to enticement of Act coolies by the removal of spirit shops to a distance of say five miles from their gardens It cannot be contended that coolies would not continue to resort to the shops on Sundays whereas there would be more facility for enticement than where the shops are within a short distance of the garden and the coolies under the manager's eye I think that if this were represented to planters they would not care to have the shops located more than a mile from the lines Drunkenness among coolies at the shops can always be dealt with as it has been invariably dealt with in this district when complaints have been received by the deputation of police officers to the shops on special duty I have not sufficient experience of this district to be able to say whether it has of late been increasing I do not believe that it has The complaints in the file are few if we consider that the correspondence covers a period of ten years

The Assistant Commissioner Golaghat is silent on the subject nor does he say anything about the extent to which illicit liquor is manufactured Mr Eyre the manager of the Rajabari Tea Company writes as follows —

Upon these estates owing to the excessive drinking of *laopani* and *dhatura* on Sundays one third of my labour is utterly useless on the Monday following and two thirds more or less incapacitated to my loss and detriment

The nearest liquor shops to Rajabari are at Demu or Sibsagar six miles either way Mr Eyre is of opinion that—

It is useless to place restrictions upon coolies getting distilled liquor from shops while permitting them to make in their houses *laopani* (not an article of excise) with the roots of *dhatura* added to increase its intoxicating effect

and that as regards drunkenness he writes as follows —

"The existence of shops in one's vicinity does not entirely account for the excessive and habitual drunkenness among coolies nor does the impunity they enjoy in connection with the making of *laopani* account entirely for it Such habitual excess is not observable in the Bengali villages of time-expired coolies even in the vicinity of shops and the reason is that the villager is not so well off in regard to ready money and has some occupation daily to which he must attend or sink into want The coolie on the other hand has ready money or can easily obtain it from those who have knows he will not be suffered to want and has one free day on full pay in every seven That day with nothing to occupy him he systematically devotes to getting drunk either on liquor purchased at shops or on *laopani*

The Assistant Commissioner Golaghat states that planters have admitted that a country spirit shop is not an altogether unmitigated evil because it stops the making of *laopani* in the lines and that after all a country spirit shop is under some sort of supervision whereas the making of *laopani* in the lines is not

15 Now I think this and Mr Eyre's remarks have an important bearing on the proposals made in paragraph 9 with regard to the issue of passes If a planter cannot or does not care to control the making of *laopani* in his lines it is obvious that the proposed issue of passes for the consumption of liquor outside his lines in shops which are not under his control will be futile The managers whom I have consulted are almost unanimously of opinion that the system will not work Mr Buckingham of Amguri writes Unless the liquor shops were entirely under the control of managers I do not see how one could restrict the liberty of coolies in this particular Passes are obviously out of the question A coolie that did not drink would get one for another that did Mr Phillips formerly Chief Superintendent of the Assam Tea Company and now Superintendent of the Singlo Tea Company says— I do not think it will be found that any planter resident many miles from a station (nearly all are in Sibsagar sadr) would willingly agree to anything in connection with this question which would make it possible for him and the members of his establishment to be forced to attend prosecution for breach of such rules as may be laid down The inconvenience and loss of time would be too great. Expediency would compel him to withhold from initiation of any proceedings in the matter Mr Eyre writes— The interest of the coolie and of the seller of liquor are distinctly opposed to those of the planter One of three things will happen The cooly will buy what he requires under another name or he will employ and pay outsiders to procure it or he will give up the distilled liquor and get drunk on *laopani* made by himself The results in each case demoralisation and loss to the planter are the same The restrictions proposed in the 7th paragraph of the circular appear to me to be unworkable Mr Eyre thinks that Government should empower the manager to report coolies who abuse the weekly holiday by getting drunk and unfitting themselves for the next day's work, and that they should be deprived of the free day and gratuitous wages for such time as may be proper and that in case of refusal a penalty should be incurred by law In this connection I may remark that section 187 of

Act I provides a penalty for habitual drunkenness of fine or imprisonment but that the section is practically a dead letter probably for the reason given by Mr Phillips that it is too much trouble to prosecute Mr Huttmann the Superintendent of the Jorhat Tea Company thinks that the suggestion to prevent coolies from buying liquor at the shops without a written order or pass from the manager is feasible and worthy of trial He is almost alone in his opinion The following suggestions among others have been made by managers

"To close liquor shops in the vicinity of tea gardens and only to allow them in towns or large bazars such as Nazira in the sadr To allow planters to sell rum, taking out a license for the estate on levying a tax on the amount imported the amount to be ascertained from the estate books or from the forwarding agents

That no liquor shop be licensed for the sale of country spirits within two miles of a tea garden that the tax on selling spirits should be as high as possible compatible with the impetus which it might give to illicit distillation

That all garden managers should be allowed to sell imported or country made rum to their own coolies only without a license the alternative being the abolition of spirit shops altogether and a tax on planters for selling their own liquor to coolies such tax to be calculated on the amount of liquor sold and not to incur any loss to Government on the revenue accruing under the present system I have already alluded to Mr Eyre's proposal

"Mr Phillips writes as follows —

"I have always held the opinion that the planter's best remedy is to supply his factory with good wholesome spirit and to issue it to his people at his discretion Sir S Bayley on being applied to granted (in) permission to do this, and last year on it being pointed out that under the recent excise law this concession had lapsed Mr Fitzpatrick readily confirmed and repeated it I have this year established with success a bar at this factory where any coolie can buy from 2 annas to 8 annas worth of good rum between the hours of 5 and 7 every evening and I think this has checked very greatly the evil of excessive drinking in the coolie lines in close proximity to which is a typical liquor shop

16 I think that there are two courses open to the Government to obviate the present complaints to retain the existing shops but to insist on the location of the shop at a distance of at least one mile from the garden or coolie lines in which case I think no one could fairly complain that the sites were so fixed with reference to gardens as to tempt the coolies into excessive drinking If the shops are retained I would allow the planter to sell rum to his coolies untaxed

On the other hand Government might close the existing shops except in the towns of Sibsagar Jorhat and Golaghat, and at such places as the Nazira bazar where there are two licensed vendors of imported liquors who, if the shops were closed would profit by the vend of cheap brandy Shops in towns are on a different footing entirely from those located in the vicinity of gardens in the mufassal

This has always been recognized In such places garden coolies are by no means the only consumers and to close such shops would only force the liquor drinking classes into obtaining illicit liquor or drinking the vilest compounds sold under the names of brandy and whisky by unscrupulous vendors of so called imported liquor Such people make most of their profits by selling what is called coolie brandy Should the abolition of the mufassal country spirit shops be determined on it would be necessary to levy a tax on spirits including rum sold by planters to their coolies This could be levied either according to the number of adult coolies employed on the garden or calculated on the acreage of the estate A reduction on the capitation fees on Act I coolies of 8 annas was conceded to planters by Sir C Elliott some years ago reserving the right of again raising the amount to 1 rupee I think that planters could scarcely complain if the sum of 8 annas per head were levied on each adult employed on their estates as a tax on the spirits which they would be allowed to sell to their coolies all shops in the neighbourhood of gardens being closed I would not recommend the levying of a tax on the quantity of liquor imported and supplied by planters to their coolies Many managers would not take the trouble to import rum or supply their coolies with liquor of any description

"The result, of course would be that the coolies would brew their own liquor as there is no doubt they do to a considerable extent at present I have even known managers encourage the manufacture of *laopani* saying that they like to see coolies make it and drink it in lieu of what they were pleased to designate the poison sold at the country spirit shops I cannot recall more than one or two instances in which planters have asked for police to enquire into and stop the making of *laopani* in the lines

At the *Fagua* in February March or the *Bihu* in April there is unlimited license for days and there is little doubt that much of the liquor consumed is home made Unless the evil is very bad the planter does not care to interfere in such matters with his coolies

"17 I do not think that any other measures than those indicated above could be taken to obviate complaint The pass system is unanimously condemned as unworkable As regards co operation the Assistant Commissioner Golaghat writes—

As to planters heartily co operating with us in this matter I am perfectly certain they would not On the contrary they would be the first persons to say that they would not interfere with the liberty of the coolie

I concur The average planter does not like and resents the interference of any outsiders on his garden—be they police excise officers, or who they may I am afraid too that any planter who made it a condition of his service that no coolie should drink more than such quantity of liquor on any one day as might be fixed by the manager would entail on himself a great deal of trouble with the result of losing his labour

11 The Deputy Commissioner of Nowgong reports as follows —

4 I now give *précis* of replies received from managers as to prevalence of drunkenness its cause and how far the measures suggested in paragraph 9 of your circular under reply would operate in checking it

"Mr Atkins, of Palkhai finds drunkenness almost unknown on his garden is unaware of the manufacture of illicit liquor; thinks the system of managers giving coolies who want liquor signed passes an excellent one

"Mr Sisson, of Udmari and Samaguri thinks drunkenness very much on the increase believes the coolies make the liquor (*laopani*) themselves A number of Bengalis are settled near his lines who brew or smuggle liquor Thinks the system of passes would be ineffectual as coolies wanting distilled liquor could buy indirectly *i. e.*, through persons not coolies

Mr Symington of Nonai finds drunkenness on the increase and attributes it to illicit liquor (chiefly *laopani*) being so easily obtainable in villages Much is also manufactured by the coolies themselves think that this *laopani* which is cheaply and easily made is much more resorted to th an licensed distilled liquor thinks it is towards restriction of the manufacture of *laopani* that the direction of any efforts for suppression should be turned He suggests that certain small round cakes of the composition of which he is ignorant, but which enter into the manufacture of *laopani* and which are sold at *hâts* should be controlled

Mr Harward of Koliabar also finds drunkenness increasing *Laopani* is largely manufactured in his neighbourhood but thinks the results of its consumption are rather diarrhœa and indigestion than drunkenness Thinks that a drunkard set on getting his liquor would find means of evading any pass system considers the only possible check would be to restrict sale to good liquor only for which a high price should be charged while adequate rewards should be given to the police and others for obtaining convictions for the manufacture of illicit liquor

Mr Hathorn of Sieoni says he does not find drunkenness on the increase does not think illicit distilled liquor procurable *Laopani* is mostly used Complains that the Sieoni shop is a pigsty from which wholesome liquor could not possibly issue and thinks the police not sufficiently vigilant in inspecting it Approves of the suggestion that managers should have some power of preventing drunkards getting liquor (I shall take steps to move the shop)

Mr I Henderson of Salona, does not find drunkenness on the increase though it prevails a good deal among old and well to-do coolies who brew *laopani* for themselves and do not get it in village Thinks moreover that they brew for sale to others which is contrary to law He adds— We are happy in having no grog shop near our lines to tempt our coolies He does not believe in the possibility of enforcing any condition imposed on coolies to regulate the amount they should drink

Mr Osborne of Nellie has not been long enough on the garden to say whether drunkenness is on the increase A fair proportion of coolies get drunk regularly on holidays but rarely on work days There are three shops within four miles of this garden There is a Bengali *basti* near his garden where he thinks liquor is manufactured but it is very hard to discover Thinks that Government should insist on a better class of liquor at a higher price being sold by vendors and that they should not be allowed to give credit The better the liquor the less pernicious its after effects Home made liquor (*laopani*) often causes sharp attacks of diarrhœa

Mr Pereira of Ouguri finds drunkenness on the increase owing to two unlicensed shops being opened close to his lines but just across the river which divides this district from that of the Khási Hills Believes also that illicit liquor is sold in the Nellie *basti* mentioned by Mr Osborne I am writing to the Deputy Commissioner Khási Hills concerning the shops alluded to as being in his district and have warned the police to keep an eye on the Nellie *basti*

Mr Hunter of Amlukhi does not find drunkenness on the increase with his coolies Thinks very little liquor is bought by them that consumed being mostly *laopani* made by themselves Does not believe in the practicability of making conditions with coolies as to how much they should consume and thinks that managers should not interfere so long as the coolies did not incapacitate themselves for work Thinks reliable officers should often be sent to try and seize illicit liquor (*laopani*) which would check its manufacture for sale Has no complaint against the licensed shops in his vicinity at present but thinks if the brewing of *laopani* was checked coolies might resort more to the use of distilled liquor

Mr Keith of Borpani finds drunkenness decreasing Thinks a pass system might do good

Mr Chamney of Haspani suffers greatly from drunkenness among his coolies but says that as his garden is somewhat isolated the excess is caused by the consumption of home brewed *laopani* Thinks that managers should have some powers to control this

Mr Thompson of Solal does not find drunkenness on the increase though greatly prevalent Thinks grog shops should be done away with as no permit system would be found to work Thinks managers should have power to prevent private manufacture of liquor whether for home consumption or not

It seems to me therefore that as far as the licensed shops are concerned they do little harm as compared with the greatly increasing practice which Bengali coolies have acquired from the Assamese of brewing *laopani* or *madh* from rice by a process of fermentation It would be well however if a certain standard of quality could be insisted on at a higher price Selling on credit might also be forbidden

It is clear that the manufacture of *laopani* requires very strict surveillance and I am issuing orders to the police to be specially on the *qui vive* for detection of cases of its being kept in larger quantities than is permitted by law and specially of its being sold I am also requesting managers to bring all such cases as they come across to my notice I have my doubts as to whether a pass system would be found an actual check A coolie could always get what he wanted through some friends in the *bastis*

12 The question of Sunday drunkenness was specially alluded to in one of the letters enclosed in the Secretary of State's despatch The following paragraphs from the letter of the Deputy Commissioner of Lakhimpur refer to the subject —

6 In regard to clause 4 in which I am asked to report on any objections made by planters to the location of shops and the manner in which such objections have been dealt with I can state that since I have been in this district no specific objections have been made and I can trace no correspondence to show that any planter has ever protested in writing about the situation of any particular shop There have been complaints of a general character In the event of a serious criminal case occurring in which garden coolies are concerned the manager has invariably attributed it to the liquor obtained from the nearest shop If the mortality in any garden is abnormal the liquor shop has been blamed and so on from time to time The subject of liquor shops generally has been incidentally raised more often verbally than in writing Mr Fitzgerald has both spoken to me and written regarding the Chabwa *hât* near his garden and stated that the drunkenness there on a Sunday is a scandal I have on two Sundays sent Mr Gnaso out to see for himself how matters stood but I could get nothing to show that any drunkenness occurred or that there was any mismanagement I have been told by planters that the road opposite the Rangagora *hât* is impassable on Sundays owing to drunken people lying on the road.

I have been there three Sundays, and not seen a single drunken person Similar reports have been made of Dum Duma, and I have gone there on a Sunday without notice and seen no drunkenness Of course the reply made by the planters is Oh! they knew you were coming and so both the license holder and consumers were afraid and were on their good behaviour The result then of my enquiries is that the complaints are much exaggerated Of course there is a considerable amount of Sunday drinking and I have no doubt some drunkenness but I have seen more cases in the station of Dibrugarh amongst shopkeepers carters municipal coolies and others than in any of the *hâts* near gardens I do not think that coolies drink more now than they did formerly or that there is more drunkenness now than there was previously at the same time if there is more drinking the blame must not be attributed to the licensed liquor shops alone Coolies now manufacture largely in the garden On this point I have been making special enquiries with the result that many cases of illicit manufacture and sale of *pachwai* have been detected and the offenders punished and I must say that the planters have helped me much in detecting these cases In August I had six cases against coolies of the Blackburn Tea Estate In September seven of Mr Fitzgerald's men were run in with his aid and fined in sums of Rs 25 and Rs 50 each and this week 13 cases from gardens resulted in conviction In my opinion these convictions will do more to lessen drinking than any action in regard to our liquor shops

7 I now come to the last question namely the measures that should be adopted to obviate the present complaints I am informed that this matter will be specially enquired into this cold season so that at present I will confine myself to a few brief remarks Tea planters themselves the leading ones can suggest nothing all they say is Have no shops at all but if you must have shops then we would sooner they were near us than three or four miles away Take for instance the Rangagora shop it is close to the lines of four large gardens within a stone throw of two of them I offered to remove the shop four miles down the Rangagora road but the managers objected They urged and with much reason that if the shop was removed their coolies would still go and drink and that owing to the distance from their lines and from control the coolies would be liable to be enticed away to other districts I made the same offer to the planters at Talup and Dum Duma and with the same result We cannot entirely abolish drinking in Assam any more than we could in any other country All we can do is to make it sufficiently costly and to stop illicit manufacture and these are the very steps we are taking

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9 With reference to paragraph 3 of the Chief Commissioner's letter last quoted I have the honour to state that there is undoubtedly a smaller number of workers on a Monday in many gardens but this is due not only to the Sunday drink at the shops and also with their line brewed liquor but to the fact that many coolies go and visit friends on a Sunday and do not return on Monday in time to work though no doubt liquor and a bad head has something to say to the matter but it must be recollected that it is not only shop liquor but home brewed liquor also that is the cause of these Black Mondays

The exemption from labour on one day of the week is a requirement of the labour law in Assam and is foreign to the habits and customs of the people themselves It seems doubtful if it has tended to the advantage of the coolie

18 The opinions of tea-planters in the district of Darrang are usually regarded as possessing a special weight because in that district more than in any other the planters are proprietors rather than managers, and are ordinarily in an independent position Their opinions were collected by the Deputy Commissioner, who writes regarding them as follows —

* * * * * * * * * *

4 In order to ascertain the opinion of managers of tea gardens I held meetings at Daputa, Paneri and Partabgarh at which the interests of all the gardens of this district were represented

5 The managers unanimously voted that in their opinion no fault whatever was to be found with the present outstill system in Assam This opinion was based on the following arguments —

*1st* —Coolies will drink and unless proper facilities are offered for supplying this want, illicit distilling in the lines will occur and increased drunkenness ensue If such illicit distilling were to take place the constant perquisition by the police in the coolie lines would disorganize and render discontented labour force on tea gardens

*2nd* —It is advantageous that the country liquor shops should be located adjacent to gardens, as they are more under the control and supervision of the managers The *latter* can always check the undue supply of liquor to their coolies—

1st by threatening to report the licensee to the Magistrate
2nd by sending in bottles of spirit supplied for analysis
3rd by importing rum and underselling the country-spirit vendor
4th by the threat of bidding against the licensee at the next sale of the shop

Under the existing outstill system the licensees of the country spirit shops act to a certain extent as preventive police, as it is their interest to report any illicit distilling that takes place in the villages situated in the area which their shop is supposed to serve On the other hand I would note that the licensee would be afraid to report offences of this class occurring in coolies lines as the coolies would at once boycott his shop and ruin him

As far as I have noted by observing coolies returning from the various *hâts* on Sundays, drunkenness cannot be called common and in my opinion is not on the increase

"The spirit supplied is of fair quality and the average strength about 60 per cent underproof

"The Kacharis brew *madh* (fermented rice liquor) to a large extent, and I am confident sell considerable quantities to garden coolies This liquor is of a very harmless nature and pending the Chief Commissioner's orders on this point which has been the subject of separate correspondence I have not strictly enforced the limit of quantity of this liquor which can be legally possessed

"I placed before the planters of this district the suggestions made in paragraph 9 of the Circular viz that no coolie should be served with liquor except on a written or printed order from his manager and have to report that this proposal was unanimously condemned.

A manager of an estate with 1 200 coolies remarked that it would take up all his time writing and issuing the permits while as neither the coolie nor as a rule the liquor vendor can read the permit would be useless.

"The licensees of country spirit shops are as a rule illiterate and employ a Babu or schoolboy to write up their books.

"I made special inquiries regarding the subject of Black Mondays and found that is was laughed to scorn and from an inspection of the *hazira* books of a considerable number of gardens I can state that, as a general rule as many tasks are performed on Mondays as on any of the other days of the week

The Assistant Commissioner of Mangaldai, a sub-division of this district writes in the same sense —

As regards the extent to which drunkenness prevails amongst coolies I have no reason for supposing that it does so to any undue extent, or that it has of late been increasing Illicit liquor is probably manufactured in the neighbourhood of tea gardens, though there is no instance as far as I know in the criminal records of this sub-division since 1880 of any such liquor having been detected in the possession of any garden coolie while there have been to my knowledge several convictions in the case of the outside public

As a matter of fact the managers of tea gardens here rather prefer a liquor shop close to their gardens as they argue that Lengalis will get liquor no matter how far they have to go and if the garden is close to one of those shops the coolie is more contented and certain of staying than on a garden where he finds a difficulty in getting his favourite beverage

"As regards the suggestion that no coolie should be served with liquor except on a written or printed order from his manager I have ascertained the opinions of the leading planters of this sub-division No change whatever from the present system of open shops for coolies is desired The plan moreover is one that would probably be found unworkable in practice as no manager even if he had the time would have the inclination to sit down and write passes for a large body of coolies scarcely one of whom would probably be able to read what was written while the passes themselves would in nine cases out of ten be equally unintelligible to the liquor seller There would be no check on the amount of liquor given to each coolie as there would be nothing to prevent the passes being applied for by coolies who did not want liquor for themselves and made over to others who had not been able to get from the manager an order for as much as they wished The proposal is not one which has been regarded favourably by the planters here As moreover they are satisfied with the present state of things it is unnecessary to make any fresh suggestions

14 The Chief Commissioner has in this letter confined himself to reporting upon the question of excise management as it affects the planters and their interests and the statistics required in your letter will be submitted as soon as they can be put together The Chief Commissioner's report is less complete than he would desire to make it but the reason of this is for the most part that the Deputy Commissioners have during the last two or three months been obliged to give all the time they could spare from their regular duties to an elaborate and exhaustive enquiry ordered by the Government of India into the general working of the labour laws and that it has been known that a more general enquiry into the excise system would be undertaken in the cold weather On the general aspects of the excise question the Chief Commissioner has no more to say than he has already reported to the Government in my letter of August 31st and has included in his Resolution on the Excise Report for 1888-89, except that the further information he has meantime collected makes him more hopeful than he was in August that the result of the cold weather investigations may be to show that the establishment of a central distillery system in substitution for the existing outstill system may be found practicable in a considerable portion of the Province

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## APPENDIX A

Dated Dibrugarh the 30th May 1889

From—GERALD FITZGERALD Esq Chubwa Tea Company Limited

To—The Officiating Secretary to the Chief Commissioner of Assam

I have the honour to acknowledge receipt of your favour of 8th instant, informing me that the Chief Commissioner had received a copy of a letter addressed by me to Messrs Finlay, Muir & Co, at their request in October last, on the subject of the working of the outstill system and was desirous to obtain information on the subject, and more particularly proof that planters had protested ineffectually against the licensing of liquor shops in the vicinity of their gardens, and that in a particular case, where Government tried to force a shop on land actually belonging to the garden the manager only won the day after a long fight.

I would have replied sooner, only I have been delayed somewhat in collecting information and opinion from planters of this and other districts, copies of whose letters or extracts therefrom I now have the pleasure to enclose I think when they are read it will be allowed that I have fairly proved statements made in my letter to Messrs Finlay Muir & Co

Regarding the case where Government tried to force a shop on land belonging to a garden, I regret to say that the planter to whom I wrote for particulars has not supplied me

with them, but I do not think I am violating any confidence by stating that it occurred on the "Nagagoolie" garden of the Upper Assam Company and no doubt full particulars could be obtained by referring to the Dibrugarh Court records In Mr Barry's letter it will be seen that reference is made to a similar case which occurred on the Rangagora garden (also of the Upper Assam Company) Mr Barry writes —"The Superintendent or Manager of the Rangagora garden only succeeded after about two years' hard fighting through the Dibrugarh Court in having one ousted " (page 15 of enclosures)

Regarding cases where managers protested ineffectually against shops being licensed in the vicinity of their gardens I would refer to Mr Goodfellow s letter (page 14 of enclosures) Mr Jameson's (page 15) Mr Hogarth s (page 16), extract from Mr Gordon's letter (page 17), and from Mr Middleton s letter (page 17)

Mr Kirwan of Doom Dooma also had a long fight before he succeeded in getting the shop removed from off land to which he considered he had the prior claim for all purposes save road repairs

I think the Chief Commissioner will be good enough to allow that if I wrote strongly in my letter to Messrs Finlay, Muir & Co, the copies of, and extracts from, the letters I enclose prove that I did not write causelessly

I need hardly add that I was in no way actuated by any personal feelings towards individual Government officials nor I am very sure were any of the gentlemen who have so promptly supplied me with information on the subject

It is the *system* that planters universally condemn There is one thing very certain, and it is this—If there were no tea gardens, there would be no grogshops in Assam With only the indigenous population to sell to it would be a case of "Othello s occupation gone," indeed for the grog vendor The tea industry unwillingly supplies the motive power that produces the revenue in the shops of the unfortunate imbiber of the poison sold at our gates

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Dated Hokongoori Dibrugarh the 16th May 1889

From—W N Goodfellow Esq

To—C Fitzgerald Esq Chubwa

Your letter of 14th instant to hand I enclose copy of a letter which was printed in the *Englishman* in 1885

Godfrey told me I had no redress but to buy the license and admitted that it was a hardship

Since 1885 the grogshop has flourished, and although I do not know what was paid for the license for this year yet I am pretty sure that it will not be less than the amount paid in that year

These grogshops are an unmitigated nuisance and serve no good purpose whatever The Assamese do not drink and the few coolies settled in the district would not support a grog seller for every twenty five miles of country, or anything like it Government seem to refuse to accept the fact that a coolie does not buy a glass of liquor because he feels that his system wants a fillip, but *only to get drunk* and Government is directly pandering to this vice

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To—The Editor of the *Englishman*

I was glad to see in your issue of the 10th instant "Britannicus's" letter on the evils caused by the sale of misnamed grog to the coolies in Cachar Some two years ago you were kind enough to insert a letter of mine on this subject, under the *nom de plume* of "Tea planter," which I hoped would raise a discussion, but it only drew forth one letter endorsing what I had said

The case of this garden is a perfect example of how little Government really care for the welfare of the coolies they make such a fuss and pother about

This garden is situated on the Sadiya road, and has a labour force of about 850 adults Inside, i e, farther from the Sadiya road than this garden, is another larger one, with an adult labour force of about 1,700 the two gardens forming one block On the Sadiya road just facing my garden, a grog shop has been established, wholly and solely for the sale of bad liquor to the coolies of these two gardens The traffic up and down the road is mostly by train,

so that the grog seller makes little or nothing by his sales to passengers, and the nearest other garden is four miles off, which has a grogshop much nearer to it than this one, and so is not likely to buy from the one in question

The other day the license for this shop was sold for the enormous sum of R1 180 for one year This means nearly one hundred rupees profit per mensem to pay for the license alone Of the 2,550 adults on the two gardens, nearly half, comprised principally of women, do not drink, or only a little, so that the profit is made out of about 1 300 coolies, and at the expense of their health, and of the peace, order, and discipline of the factory

I have complained verbally and in writing to Government officials, and although they admit the hardship they can give no hope of redress except I buy the license myself, that is to say, that, in order to protect the health of my coolies, I am to be taxed by Government to the extent of one hundred rupees a month, or possibly more, as there would be more competition for the license Considering the wild propositions made by Government men for the welfare of the coolies, the cost of which would have to be borne by the planter, the collections of revenue from the sale of a deleterious compound that would not be drunk by any one but a coolie is disgraceful In fact disgraceful is hardly strong enough an adjective for such conduct.

*The 17th April 1885* W N GOODFELLOW

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Dated Sealkotee Tea Estate Dibrugarh, the 16th May 1889

From—JAS JAMESON Esq

To—G FITZGERALD Esq

Yours of yesterday's date with enclosure

The only case I know of where a rum shop was kept against the protests of the garden managers was a shop on a piece of Falthoo land between the grants of Hugrijan and Balijan This shop was kept by a man Carrie I know Ramage and Strangways frequently protested against the shop being kept there, but the then Deputy Commissioner said he was powerless to help them

As regards my own garden, I find a good few of my coolies get roaring drunk on Sunday but very few are out at their work on Monday morning, and they do not seem to suffer from any ill effects of their debauch of the previous day Last year, however, I lost a boy, who died from having drunk *three bottles* of rum on a Sunday he died on the following morning I mentioned this in the half yearly return but of course no notice was taken of it, as by Government s own rules the shopman can sell, I think, five bottles to any one man

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*N B* —Mr Jameson informs me that he was present at a meeting between Mr Strangways and the then Deputy Commissioner when the latter expressed himself powerless to interfere Mr Strangways is at present at home on leave Mr Ramage has left the country —G F

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Dated Dinjan Tea Estate the 23rd May 1889

From—PETER BARRY Esq

To—G FITZGERALD Esq

Apologising for the delay, I have now the pleasure of replying to your letter of the 14th instant, on the outstill system, which came duly to hand with enclosure (copy of a letter from the Chief Commissioner's office)

Your opinion that the outstill system, as at present conducted in Assam, is objected to by the majority, if not by the entire community, of tea planters is certainly a well founded one and your action in having the matter brought to the notice of the Chief Commissioner is worthy of commendation The only instance when a planter had difficulty in getting a still removed from the immediate vicinity of his coolie lines and *off his own land*, that I am cognizant of, occurred in this, the Rangagora, district The Superintendent or Manager of the Rangagora garden only succeeded after about two years' hard fighting through the Dibrugarh court, in having one ousted, and at the last the owner of the still only left when compelled to do so by the police in person

If the stills were placed at a considerable distance from gardens where the coolies could not have easy access to them, if they were kept under strict police supervision and compelled to sell wholesome liquor in reasonable quantities, even then they would be an unmitigated evil, but, conducted as they are at present, almost invariably situated where a large "hât" is held, quite close to gardens, without restriction as to the quantity or quality of the stuff sold by them, they are a veritable curse to tea gardens and to the coolies themselves

Though not in a position to prove it I am satisfied in my own mind that many coolies get poisoned by an overdose of the vile stuff supplied by the outstills

Trusting some good may result out of your correspondence with the Chief Commissioner

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Dated Talup Dibrugarh the 19th May 1889

From—J ALSTON Esq

To—G FITZGERALD Esq Chubwa

Yours of 14th with enclosure to hand As far as my knowledge goes, planters are almost unanimous in their condemnation of the outstill system The misery of the thing is that revenue may stand in the way of getting rid of what is a source of great and increasing harm to the coolie population in this part of Assam Drunkenness, so very rife now a days amongst our coolies, is to a great extent in consequence of the reckless selling of liquor of the vilest description from these shops, which drunkenness brings in its train rowdyism amongst the coolies unheard of in the days when most planters kept decent rum for the use of their own people In any of the too frequent rows between coolies, investigation generally shows that the liquor shop in the background is answerable for the affray It is impossible to check the vendors, who supply liquor to all and sundry quite irrespective of the condition they may be in, whether drunk or sober All the vendor cares for is to make a sale. The general health of the coolie suffers terribly from these excesses, and cases are not unknown of fine, strong healthy coolies actually poisoning themselves with liquor Only last Sunday I found a wretched boy lying dead drunk on the roadside I had him carried into hospital and seen to at once, and undoubtedly it was only the prompt attention that saved his life This was an extreme case, but others as bad happen I have always inveighed against this crying evil, but I cannot recollect officially protesting against the system, having been under the impression that on the score of revenue Government would not entertain the idea of doing away with what I can only call a veritable social evil as far as garden coolies are concerned

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*P S*—I have handed your letter and enclosure to O'Brien

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Dated Khobong Dibrugarh the 19th May 1889

From—R O BRIEN Esq

To—J ALSTON Esq

Your letter and FitzGerald s enclosure to hand What the Chief asks for is particulars of any case or cases within our knowledge in which planters have ineffectually protested against the licensing of grogshops in their close vicinity I have a dim recollection of having heard several cases of the kind, but can't cite any particular instance, but I think Gordon, of Tingrai, when in charge of the Mangaldai Tea Company, had a case in which he or his medical officer traced the death of some of his coolies to the indiscriminate sale of vile grog by one of those outstill *wallahs* within a stone's throw of his garden, and, as to redress on his appeal to the court I think he was told that all they could do would be to sell him the grogshops which, I believe, they eventually did That planters are unanimous in condemning grogshops close to their gardens I think FitzGerald ought to have no difficulty in proving This one beside me here I know is a curse to me, and I had to get one of my coolies, by name Horrock Singh, carried home from the middle of the road close beside it the other day in a state of unconsciousness, and I was within an inch of driving over him in the dusk of the evening Appeal! I would appeal till all is blue, if I thought my appeal would be listened to by a Government that is deaf to the appeal of all England against the nefarious opium traffic conducted here, and they are not likely to relinquish one tittle of their revenue to please us by

removing the grogshops to a decent distance from our gardens where the consumption being less, they will naturally get less money for it Tell FitzGerald I am with him and send him this letter Gordon is sure to help him

Dated Jaipur Dibrugarh the 17th May 1889

From—S HOGARTH Esq Jaipur Tea Estate Limited

To—G FITZGERALD Esq

Thank you for the copy of the letter from the Secretary to the Chief Commissioner of the 8th instant

With the exception of the notorious Doom Dooma case I doubt your getting in any records of protests against the liquor shops The Government showed such a very determined force in the matter under the plea of "want of revenue," that planters saw protesting was only waste of time and adopted protective measures in taking up any land likely to be spotted by Government as suitable (financially) for a shop I myself have done this and with a partial success Another reason is that Government officials won t answer letters from tea planters, they won't even acknowledge receipt of them and effectually stifle complaints by this means I have made complaints about our liquor shop to coolie inspectors. I have complained that the mixture sold as "sarkari grog" is not only maddening to our people, but that our attempts at doctoring and feeding are discounted by the near proximity of the grogshop The stereotyped reply is—'You have a remedy in your own hands by buying up the shop' And, mind you, this is one of the so called unhealthy gardens that the Government put in the "black list," and very kindly published in the *Indian Planters Gazette* in March I enclose a letter from our Jaipur grogshop The shop used to be in the bazar and the road to it having a rather tigery reputation, acted against large sales A new man took the license up last year and has been allowed to open the shop within a few yards of our garden I had very serious complaints about drunken coolies in the lines and actually found grog being taken to the hospital Last pay day I found the grog seller in the lines trying to get money out of the coolies I had him turned out and threatened to prosecute him for trespass The result is this enclosed letter in which he says my coolies owe him R450

I don t think the Chief Commissioner goes far enough when he only refers to protests being ignored Every one knows that Assamese don't drink spirits and the sale depends on the imported Bengalis, and I think we have a right to expect to be consulted on a matter of such vital importance

Dated the 1?th May 1889

From—HENRY HANNAY Esq Wilton Tea Company Limited

To—G FITZGERALD Esq Chubwa.

Your letter of the 14th instant to hand enclosing copy of a letter addressed to you by the Secretary to the Chief Commissioner of Assam on the working of the outstill system

I have never personally made any complaint against one of these liquor shops being placed near a garden but my experience of them is that they do the greatest harm, and more than the Assam Government can imagine

*1st*—They lead to excessive drinking and quarrelling in the lines amongst a set of men who are naturally very quiet

*2nd*—There is no arrangement made for inspecting these shops, and there is liquor sold from them that is to a large extent the cause of sickness amongst coolies which could otherwise be avoided

The liquor I refer to is the usual country rum adulterated in a way that makes a coolie drunk in 10 minutes Mr Moran, of Khomtai has had this spirit analysed, and could let you know about it.

There is one of these outstill shops between this station and the Dinjan bridge Beyond this bridge there is a small patch of tea which I have to cultivate and pluck If I send men down to hoe there, there are sure to be one or more come back drunk, and the same with women sent to pluck

*Summaries of letters prepared by Mr FitzGerald and enclosed in his letter*

MR. KIRWAN, Superintendent of the Doom Dooma Tea Company, writes—

"As regards the system I have always condemned it and it is my opinion that it leads to a great deal of drunkenness, and thereby affects the health of the coolies where shops are situated too conveniently to the gar-

dens To this effect I wrote to my Agents with a view of the Tea Association taking the matter up and bringing the planters views as a body before Government as in my opinion most of my neighbours objected to these same grogshops for the same reasons as I did himself As regards my individual case it was this —The Deputy Commissioner at the time wanted to put up a grogshop just outside my garden on the 50 feet from centre of Trunk Road which he considered was Government land I objected as I contended this land was only for purposes of road repairs and that if not required for that I had a prior right to the land as buildings in front of my road frontage would be a great nuisance to me. Well we fought the matter and eventually I won and the grogshop vanished The matter in the end was settled amicably between the Deputy Commissioner and myself and I have never since heard anything about it

MR GORDON Manager of the Tingrai Tea Company, Limited, writes—

I have had no trouble much with grogshops in this district for the simple reason that they are a good way off me 9 miles in either direction but, when in Mangaldai I had one planted almost at my very door and all my remonstrances were of no avail even an interview in 1883 with Mr Elliott the then Chief Commissioner did no good If I had a shop placed close to my garden I should try and have it removed It tends to drunkenness and generally demoralises your coolies and my experience has been that given a grogshop within easy access of your garden you may depend on a large amount of sickness

MR. HOLMES, Superintendent of the Brahmaputra Tea Company, writes—

I have never protested against grogshops officially I have often pointed out to the Magistrate the evils arising from the sale of country spirits That it is a curse to the country there can be no denying and I would be very glad to see the outstill system done away with Our coolies are simply being ruined by it and the sickness and death rate on some of your gardens very much increased since the system came in force.

MR MORAN Manager of Khomikor Estate, writes—

There is not the slightest doubt but that planters condemn the outstill system but we can do nothing to stop it At Rangagora (K G bazar) drunkenness got so bad in 1885 that there was one case of death A man got hopelessly drunk at the shop he was carried to Guijan never recovered consciousness and expired in a few hours I had some of the liquor sent in to Godfrey to have examined but there was nothing in it Most probably I never got the stuff sold to the coolies The real poison is drunk on the premises and never allowed to go out Stramonium I am convinced is used in drugging the coolies

DR O'BRIEN, Managing proprietor of Beheating Estate, writes—

" Providence has been good enough to me to spare me the infliction of a grogshop in my neighbourhood Ever since I came to Assam there has not been any of those cursed dens near me Such being the case I have had no personal experience (except from hearsay) of the baneful effects of these wretched grogshops on the coolies

MR MIDDLETON, Manager of Nahorkattia Estate writes—

The shop here is about 300 yards from my bungalow Fortunately for me my coolies are not great supporters of it as they use opium freely and so the shop gives me very little annoyance My coolies have a wholesome dread of the grog as several who got drunk when the shop was first established fell victims to cholera in the cholera year and I have had two cases of death since quite traceable to the grogshop There is little use our taking care of the water our coolies drink so long as these grogshops are allowed to dilute the spirit with any filthy water that may be handy and the spirit is not strong enough to correct the impurities I certainly protested most strongly against a license being given for the shop here pointing out to Mr Godfrey Mr Bolst Mr Driberg and lastly to Mr Lea the nuisance it might become and the injury it had already done the estate detailing the cases of supposed cholera traceable to the grogshop to Mr Bolst and Dr Whitwell during their inspection visits The only reply I got from the Deputy Commissioners was— If you don t like the shop being licensed buy it in yourself These words were used by two of the above named gentlemen and one added— Why should I lose revenue to please you ? Of course I could say no more

MR PRICE, of Dholajan Estate, writes—

I look upon such shops as the curse to this country and being the cause of all rows on gardens

MR HAINWORTH Manager of the Jamirah division of the Jokai Company, writes—

Grogshops all the same are a curse to the country and it would be a good job if they were got rid of They are the cause of constant rows and broken heads besides robbing of the coolies The one at Boorboor is a nuisance to me and it is seldom a Sunday passes without a row of some sort I had to put a police case against that man for selling in my lines and he got fined for it and the man that owned it had the cheek to write to me after that and ask me to help in collecting his bad debts for grog from my coolies These grogshop people not only give it on credit but receive stolen property from coolies to pay for it

MR BLAMEY, Manager of Romai and Tipling Tea Estate, writes—

I have always been against these native grogshops They sell such a lot of the muck at such a small price while a small quantity gets a strong man drunk and helpless, or if not helpless they kick up fearful dis-

turbances Last year I had two coolies laid up for weeks through a drunken spree at the Sessa grogshop. They nearly killed each other. On Sundays I have seen sometimes full a dozen men and women on the road in all positions

MR JACKSON, Superintendent of the Jokai Company, writes—

I have never heard of any protests being made except in the papers nor have I ever made any I however quite agree with you as to the spread of drunkenness amongst coolies since this system came in vogue When I first joined tea coolies were comparatively sober Now the Sunday afternoon is spent regularly at the grogshops by many of the best coolies and Sunday night rows and Black Monday are regular institutions I believe the system is responsible entirely for this and has done more harm to coolies than all the brutal planters put together

The HON SIDNEY PARKER of Oaklands Estate, writes—

There is no doubt in my opinion that rum shops are bad things I fancy everyone acknowledges that There was one when I came to the garden on my land and I promptly turned it off

MR MACNISH, Manager of Greenwood Tea Company, writes of these shops as—"Bringing a curse upon the tea industry in particular" 'Planters are, I think, unanimous in condemning the system "

MR WATTS, Manager of Mokalbari Tea Estate, writes that—"the coolie spends pretty well all he has earned in a month" (at the grogshop) He has also had cases when the man has been under the influence of grog from these shops, and has almost murdered his wife, rendering her "incapable of work for months'

Dated 16th July 1886

From—The Right Reverend the Bishop of London President to the British and Colonial Temperance Congress, London

To—The Right Honourable the Earl of Dufferin K P G C B G C M G Governor General and Viceroy of India.

In the name and on behalf of the British and Colonial Temperance Congress now sitting in London I have the honour to address you on a subject of the greatest importance to the vast native population of Her Majesty s Indian Empire, over the government of which you so worthily preside

It has been brought to the knowledge of the Congress that habits of intemperance are greatly on the increase in Bengal and other parts of India, and in Burma and that this is largely due to the extension of spirit licenses granted for purposes of excise revenue The Congress has been informed that the amount of excise revenue in India from spirits has more than doubled in the last ten years, and that this is largely due to the system by which the right to license "outstills" is farmed to the highest bidder, and directly leads to the establishment of shops for the sale of liquor in large numbers of places where till recently such things were unknown, in defiance of native opinion and unhappily spreading misery and ruin among many families of the industrial class

The Temperance Congress is profoundly concerned at hearing that, notwithstanding the well known fact that both the religious and the social customs of India during many centuries have frowned upon the use of intoxicating drinks and that in the greater part of India their use has been practically unknown, a change fraught with so many evil consequences should have been introduced under British rule and should be to any degree directly fostered by the fiscal system to which I have referred And in their name I have to beg very earnestly that Your Lordship will cause full enquiry to be made and will take such steps as will check the serious growth of intemperance now going on and by such means as the wisdom of your Government may consider best may effectually diminish and in many cases entirely remove the temptations to indulgence in this degrading and destructive vice

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No 70 (Revenue) dated 12th August 1886

From—The Secretary of State for India

To—The Government of India

I forward herewith for the consideration of Your Excellency s Government copy of the correspondence noted in the margin regarding the alleged increase of intemperance in India As the report of the Commission on excise administration in Bengal is now before you, it would seem desirable that in replying to the present despatch you should intimate what action you propose to take in regard to the several proposals submitted to your Government by the Commission in question

Memorial from British and Colonial Temperance Congress dated 16th July 1886
To President British and Colonial Congress dated 10th August 1886

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Dated 16th July 1886

To—The Right Honourable the Earl of Kimberley Her Majesty s Principal Secretary of State for India

Memorial of the British and Colonial Temperance Congress

Respectfully sheweth —That your memorialists have learned with profound regret that habits of intemperance among the natives of many parts of India and of Burma are greatly on the increase, and that this is largely due to the extension of spirit licenses for the purpose of revenue, in districts and in places where the taste for alcoholic drinks did not previously exist, and where native opinion is entirely adverse to their use

Your memorialists believe that the system by which the right to license "outstills" is farmed to the highest bidder has led to the introduction of drinking habits among an industrious population in defiance of native opinion, has been the means of bringing many families to beggary and ruin and if persisted in, must produce widespread misery among large portions of the people under our rule in the East

Your memorialists therefore entreat that Your Lordship will cause full enquiry to be made and if the evils which your memorialists have pointed out should be found to exist that no time may be lost in applying an efficient remedy, the honour of England, no less than the welfare of the people of India, being seriously involved in the issue

Dated 10th August 1886

From—J A Godley Esq Under Secretary of State for India

To—The President British and Colonial Temperance Congress London

I am directed by the Secretary of State for India in Council to acknowledge the receipt of your memorial of the 16th ultimo, calling attention to the increase of intemperance in India and praying that some steps may be taken to remedy this state of affairs

In reply, I am to inform Your Lordship that Sir Richard Cross will reserve any expression of opinion on the statements in the memorial until he is in possession of the views of the Government of India, to whom it has been referred

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No 166 dated 25th June 1887

From—The Government of India

To—The Secretary of State for India

We have the honour to acknowledge the receipt of the Despatch from Lord Cross, No 70 (Revenue, dated 12th August 1886, containing papers received from the British and Colonial Temperance Congress The Congress have been informed that the increase which recent years have shown in the Excise Revenue of India is due to a system which directly leads to the establishment of shops for the sale of liquor in large numbers of places where till recently such things were unknown" and that the fiscal system adopted by the Government in this country by affording facilities for drinking "in defiance of native opinion is unhappily spreading misery and ruin amongst many families of the industrial class" They express their concern that the use of intoxicating drinks which they believe to have been practically unknown in the greater part of India should have been introduced under British Rule

2 Desirous of obtaining for Your Lordship the fullest and most recent information on the subject we referred these documents to the several Local Governments for report, and we have obtained in reply a mass of information bearing directly on the subject, of which we have caused an abstract to be prepared in the Note which forms the enclosure to this Despatch

3 Your Lordship is aware that few subjects connected with Revenue Administration have of recent years obtained greater attention at the hands of the Government than questions relating to Excise Administration In each of the three larger Governments, Bombay, Madras, and Bengal, the Excise system has, within the last six or seven years, been completely examined in its operation and in its effects These examinations have been made under the instructions of the Local Governments, and in direct communication with us, and the principles on which they have been based, and which have been unanimously accepted by all the authorities concerned have been these, that liquor should be taxed and consumption restricted, as far as it is possible to do so without imposing positive hardships upon the people and driving them to illicit manufacture The facts now placed on record shew that in this policy the Local Governments have been completely successful, and that the great increase of Excise Revenue in recent years, which the Congress take as evidence of the spread of drinking habits, really represents a much smaller consumption of liquor, and an infinitely better regulated consumption than the smaller revenue of former years

4 It should be noted, to begin with, that the Congress are in error in thinking that the position of the Government of India is that they are in the midst of a universally abstemious population, who, if left alone, would know nothing of intoxicating liquor, and who have been introduced to it only by measures adopted by the British authorities It is true that both the Hindu and the Muhammadan religions denounce the use of spirits, but the classes whose habits of life are framed with a strict regard to religious or social restrictions form in India no larger a portion of the population than in other countries In several parts of India Nature produces in great abundance the material for distillation of spirit, and there is not the slightest reason to imagine that in the days of Native Administration when the signs of authority were few and far between the Indian populations refrained from indulgence in a practice which it requires the constant watchfulness of the British Administration to prevent The

prevalence of spirit drinking in ancient Hindu times is the subject of a paper by Dr Rajendralala Mitra, who is a well known authority on all matters relating to Hindu antiquities This paper is summarized in paragraph 11 of the enclosures, from which it will also be seen that under the Muhammadan Administration, which immediately preceded the British Rule the facilities for drinking were very much greater than have ever since existed, and the prevalence of drinking habits quite as much complained of The reports by the Chief Commissioner of the Central Provinces and of Assam prove that it is precisely those tribes and races which have been least accessible to the influences of British Rule which are most addicted to intoxicating drinks and drugs

5 We have at the present day ample evidence on this very point in the conflict between the British and Native Excise systems wherever British and Native territory meet These are the only points where the British system breaks down, because the restrictions imposed upon manufacture and consumption on the British side of such frontiers are not met by equivalent restrictions on the other side One of the main difficulties which the Excise authorities have to meet is that of excluding from British territory the more lightly taxed and more easily obtained spirit available in Native States and the British Government have in many cases (mainly in Bombay) bought up the Excise rights of Native States in order that by imposing on the people of Native States the same restrictions to which those dwelling in British territory are subject they may maintain the restrictive system on which the British Excise Administration is founded

6 The information therefore which has reached the Congress on this subject is entirely erroneous The Governments in India are not set in the midst of an abstemious people from whom they can realize no Excise Revenue unless they place in their way temptations to drinking which would not otherwise exist On the contrary it is only by strong preventive establishments that illicit distillation can be prevented The great increase in the Revenue to which the Congress allude does not mark the extension of drinking habits but is the result of a great and general increase in the rate of tax, which it would have been entirely impossible to realize but for the great improvement in preventive measures which has accompanied it In fact, the ability of the Excise Department to prevent illicit distillation is the only limit which is imposed in practice to increase in the rate of taxation

7 The Congress are also misinformed in connecting this increased revenue with "the system by which the right to license outstills is farmed to the highest bidder" In scantily inhabited tracts, and in places which border upon Native States, a system of this kind is employed as providing the only means by which a tax of any kind can be levied upon the consumption of spirits, these are places where the Government has no choice between untaxed distillation and trade and the system of farm to which the Congress allude But outside these very narrow limits the system may be described as obsolete The object of the Excise Department is to tax every gallon of spirits, first, by a fixed still-head duty, which is regulated at the discretion of the Government, and secondly, by a license fee for retail sale, which is usually determined by competition for the privilege of sale

8 The "outstill" system as it is understood in India, is not a system by which, on payment of a lump sum the distiller is free to brew as much spirit as he likes and sell it wherever he likes The duty is levied upon a strict calculation of the number of gallons which the still can produce, and the conditions both of distillation and of sale are carefully regulated with reference to the existing local demand Shops are established where the Administration and not where the licensees consider them necessary, the police and the municipal authorities being consulted regarding them

9 Before passing on to give actual statistics of the consumption, it must be remembered with what large tracts of country and with what a large population we are dealing Judged by a European standard the people of India are a remarkably abstemious people Drunkenness in the English sense of the term hardly exists in India Writers whose comparisons are based on Oriental experience describe as drunkenness and as spread of misery and ruin a condition of things which, if it existed in England, would be regarded almost as a millennium of temperance The average consumption in India is only a bottle or a bottle and a half of spirits a year for every adult male, and in some

provinces is even less than that It may be conceded that, however small the rate of consumption any increase of it is equally to be deprecated, but at the same time in dealing with subjects such as the present it should be borne in mind that such terms as "drunkenness," "drinking classes," and "spread of drinking," when used by natives of India or in connection with Indian Administration, bear a meaning wholly different from that which they convey to a mind familiar only with the English aspects of the temperance question

10 The papers submitted by the Government of Bombay give very ample statistics of the Excise Administration They shew that during the ten years ending 1883 84 the number of shops in the whole presidency was reduced from 3 440 to 2 945 Taking the town and island of Bombay the still head duty was raised from R1 to R2¼, and the consumption reduced from 900,000 gallons to 700,000 Similar statistics are given for other large cities and populous tracts and it is shewn that, through the operations of Government, the rate of tax has been increased three fold and the selling price by 60 per cent

11 In the Presidency of Madras a Committee appointed in 1883 revised the whole system of excise their principle being to levy as high a duty as possible without causing illicit distillation The effect of the increase of duty has been to reduce the consumption from 1,200,000 gallons in 1883 84 to 1,000,000 gallons in 1885 86

12 In Bengal, the number of shops for sale of liquor was allowed in 1882 to increase as high as 39 000, but the stricter measures recently adopted have brought the number down to 27 000 The number of shops for sale of drugs has decreased steadily from 1871, the number in that year being 16 600, and the present number being 6 000

13 In the North Western Provinces a considerable increase of consumption is shewn, but part of it is due to the suppression of illicit manufacture As regards the rest it is attributed in the opinion of the officers best fitted to judge to the marked increase of material prosperity among the lower classes In 1884, the Local Government discussed the subject at length in a published Resolution insisting upon a policy of taxation and control of the consumption

14 In the sparsely cultivated region of Burma, there are special difficulties in suppressing illicit distillation which is found inevitably to follow restrictions on sale and high taxation There has been a large decrease in the number of shops during the last five years during which probably the Administration has felt itself more able to prevent the illicit traffic which such restriction in that country would naturally give rise to

15 Similar detailed information is given in the enclosures with reference to the Punjab Central Provinces, Assam, and the minor provinces directly administered by the Government of India In all of them it will be seen that the leading object of the Administration is to impose restrictions, as far as possible upon consumption

16 In short the Temperance Congress—starting from the erroneous assumption that liquor traffic and liquor consumption are unnatural in India and would not exist but for the state of things created by the British Administration—have formed the conclusion that the mere orders of the Government are sufficient to confine the consumption within any desired limit, and that the Government is responsible for not drawing that limit much closer The real problem, it will be seen, is much more difficult There is a point at which restrictions on consumption are inevitably followed by illicit distillation—a point which varies in every region, according to the habits of the people, the sparseness of population, and the nature of the country and its productions The papers now forwarded to Your Lordship amply shew that the object which the various Governments have in view is the adaptation of the various methods of Excise Administration to the different conditions which present themselves, and the imposition of as great restriction as circumstances in each case permit In our opinion the papers are a record of success in the solution of this difficult problem

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**Alleged Increase of Intemperance in India**

In August 1886 we received a letter, dated the 16th July 1886 from the President of the British and Colonial Temperance Congress, London, stating that

Diary No 6915 dated the 16th August 1886

"it has been brought to the knowledge of the Congress that habits of intemperance are greatly on the increase in Bengal and other parts of India and in Burma and that this is largely due to the

extension of spirit licenses granted for purposes of excise revenue The Congress has been in formed that the amount of excise revenue in India from spirits has more than doubled in the last ten years and that this is largely due to the system by which the right to license outstills is farmed to the highest bidder and directly leads to the establishment of shops for the sale of liquor in large numbers of places where till recently such things were unknown in defiance of native opinion and unhappily spreading misery and ruin amongst many families of the industrial class.

The Temperance Congress is profoundly concerned at hearing that notwithstanding the well known fact both the religious and the social customs of India during many centuries have frowned upon the use of intoxicating drinks and that in the greater part of India their use has been practically unknown a change fraught with so many evil consequences should have been introduced under British rule and should be to any degree directly fostered by the fiscal system to which I have referred

2 The President of the Congress (the Bishop of London) begs that full enquiry may be made into the matter, and that steps may be taken to check the serious growth of in temperance in India

3 We also received a Despatch from the Secretary of State No 70 (Revenue), dated the 12th August 1886 forwarding a copy of correspondence with the British and Colonial Temperance Congress on the same subject and asking to be informed as to what action the Government of India would propose to take in regard to the several proposals submitted by the Excise Commission Bengal

Diary No 7443—1128 dated 2nd September 1886

4 We also received a copy of a letter, dated the 20th November 1886 addressed by the Reverend Thomas Evans to Mr Samuel Smith M P, in which it is stated that the Board of Revenue have found out that one way to get money is

to *encourage the drink trade* and to put facilities before the people generally to take to the habit of drinking in order *to push on the trade* and to get in a *larger revenue* so that really the Indian Government is guilty of the crime of pushing a trade for fiscal objects which is fast spreading the terrible evil of drinking and drunkenness throughout the country In Bengal when they found that the old central distillery system did not increase the excise revenue as rapidly as they could wish a Member of the Board Mr Buckland proposed to the Government of Bengal to introduce the *private* stills called the outstill system by which native distillers were at liberty to open their own stills and manufacture as *much* as they liked and *what* they pleased by paying a monthly rent to the Government for permission to manufacture and sell This brought the liquor down from 2 shillings or so per bottle to about 2 pence and the stills multiplied a hundredfold The consequence was there was a regular rush for the drink from all classes

(Mr Buckland, it should be remarked left India finally in April 1881)

5 The Reverend T Evans also states that the Commission appointed to enquire into the excise of country spirit in Bengal

"resulted in a recommendation to abolish the outstills in all the chief towns and go back to the sudder or central distillery system as drunkenness was spreading and this *so far* was an improvement but only a very partial one for the vice is spreading still

6 He suggests the following remedy —

*First*—the still head tax should be raised as high as possible as also the license on all the shops for selling and

*Secondly*—local option should be introduced for now the population have no voice and liquor shops multiply as fast as the traders can make them pay and the Government get increased revenue

7 The Congress do not state the source of their information The statement that the population of British India pay nearly twice as much taxation upon the intoxicants they consume as they did ten years ago is not far from correct The excise revenue was about £2 300 000 in 1871 72 till 1873 74 it gradually increased to £2 600 000 in 1878 79 and since that year the rate of increase has been much more rapid the amount in 1886 87 being £4,265 600 But the information received by the Congress that this increase is largely due to the system by which the right to license outstills is farmed to the highest bidder is certainly incorrect

8 The increase of revenue it will be seen from this note, is in great measure due to the prevention of smuggling by better administration It is due also in part to increase of population and to improved means of communication But it is in very large measure due to the fact that the last eight years have been years of extraordinary agricultural prosperity

9 The outstill system referred to by the Congress, existed in past times, but the history of the period during which the increase of revenue has taken place is the history of a practically complete supersession of it by better methods of excise administration The alleged system, in fact, belongs to ancient history and is confined at present to a few wild outlying tracts where there is no option between allowing the distillation and consumption of spirits to go altogether untaxed, and giving the business in farm to some person who would at least take care to collect some revenue and would have a personal interest in preventing illicit consumption

10 It was not from any inability to give an immediate and complete reply on the subjects dealt with by the Congress that the Government of India preferred to collect anew the statements and opinions of Local Governments upon the questions raised It is well known in India at least, that during the last ten years, and especially during the last five all the principal Governments have been giving the greatest attention to the question of excise administration There is hardly any department of the revenue administration in India in which the

Government in India can shew a record of greater success, whether the question is looked at from the purely fiscal point of view or with regard to its social aspects The result of the references to the Local Governments has been to shew, in very considerable detail, that the various Governments of India in respect of their excise administration have been extremely successful in combining a great improvement of the revenue with severe restrictions on the consumption of the liquor from which it is derived

11 It may be of advantage, as a matter of some antiquarian interest and with reference to the statement of the well known fact that both the religious and social customs of India during many centuries have frowned upon the use of intoxicating drinks, and that in the greater part of India their use has been practically unknown," to commence with a quotation from the Report of the Bengal Excise Commission —

7 *The use of spirits among the ancient Hindoos* —Dr Rajendralala Mitra in a very learned and interesting paper contributed by him to the Asiatic Society's Journal Volume XLII part 1 for 1873 shows conclusively by a profusion of instances taken from Sanscrit literature ancient and mediæval, that spirits and other intoxicating drinks have been extensively used in India at all times and by all classes He states indeed that their use had been condemned by moralists and lawgivers but he proves that rice spirit was sold and drunk and used in sacrifices in the earliest Vedic times that the leading characters of the Mahabharat were addicted to strong drinks that the Ramayana frequently notices spirit drinking with evident approbation that in the time of Kalidasa drinking seems to have been very common not only among men but even among women of high rank that the Puranas abounded in descriptions of spirits and of drinking and that the Tantras afford the most indubitable proofs of a strong attachment on the part of a large section of the Hindoos to over indulgence in spirituous drinks He also gives descriptions of the different kinds of spirits of the materials from which they were made and of the manner of making them which will be referred to in succeeding parts of this report He does not however, write on the question of their being made a source of revenue in Hindoo India and it is understood that he is of opinion that they were not taxed Other authorities however of great weight are of a contrary opinion but there seems to be no direct evidence on this point beyond the alleged fact that all articles sold in shops were subject to taxation Now in the Buddhist drama Naga Nonda there is mention of a spirit shop and there are similar references by Kalidasa and elsewhere noticed by Dr Rajendralala There are also many references to the use of spirit in Buddhist works and it was stringently prohibited in Buddhist scripture Reference to the subject will be found in Hodgson's Languages Literature and Religion of Nepal and Thibet in Spence Hardy's Eastern Monachism in Bishop Bigandet's Life or Legend of Gautama and in the second volume of Bournouf's Lotus de la Bonne Loi

8 *Excise under the Moghul Emperors and up to the resumption of the sayer in excise in 1790* — In Gladwin's translation of the Ayeen Akbary paragraphs 288 and 289 there is a list of taxes which were remitted by Akbar among which were taxes on salt and spirituous liquors but both these taxes as well as several others of those enumerated in the Ayeen Akbary must have been subsequently re imposed for they are included in the sayer of later fiscal statements It appears from Mr Sheristadar Grant's Analysis of the Finances of Bengal written in 1789 and from Mr Shore's Minutes that in the accounts of the revenues of Bengal as settled by the Nawab Jaffir Khan in 1722 A D and confirmed by his successor Sujah Khan seven years afterwards the taxes on spirituous liquors were treated in two ways In some parts of the country they were realised by the zemindars and then formed part of the sayer which was consolidated with the mal in the total assessment In other parts they were collected by what Mr Grant calls the more immediate temporary officers of Government and were then partly included in the Chunakah mahal one of the great divisions of the separately managed miscellaneous revenue in Mir Jaffir's system and partly shown under other headings This distinction was clearly maintained up to the assumption of the Dewany by the East India Company in 1765 and it may be gathered from the section of Mr Grant's Analysis relating to the sayer of the dewany territory that it existed in some form at the date of his report This opinion seems also supported by allusions in the early Regulations to a separate system of excise management obtaining in the cities of Moorshedabad Patna and Dacca It does not appear clearly what the system was but in the tracts where the sayer was collected by the zemindars it is probable that there was a practically unrestricted system of outstills paying very low rates in many places though it may be conjectured that the ordinary rent was not less than R10 monthly or the equivalent in liquor when required for social or ceremonial purposes in Behar and parts of Bengal The price of spirit under these arrangements was less than it has ever been anywhere in Bengal since the modern excise system was introduced in 1790 as appears from a passage in a description of the mohwa tree in Behar written in 1785 by a Lieutenant Hamilton That officer states that the mohwa flowers being fermented yielded by distillation a strong spirit which the people sold so very cheap that for one pice (about a half penny) might be purchased no less than a cutcha seer (about a quart bottle) with which any man might get completely drunk Lieutenant Hamilton also stated that the mohwa flower was in his time exported from the jungly tracts where it grew wild to Patna and other places in considerable quantities This statement regarding the cheapness of spirit is corroborated in a paper written about the same time by a Mr Keir from which an extract will be made in a subsequent chapter of this report and it would appear that complaints were then rife about the spread of drunkenness among the lower classes of the people These complaints apparently decided the Government upon the resumption of the sayer on spirituous liquor

12 The fact that the British administration is not chargeable with the introduction of drink and drinking habits in India will be seen also from the quotations given below with reference to the Central Provinces and Assam Indeed it is well known that the only real difficulty in British India excise administration arises at those points where the territories under British administration impinge upon wild or sparsely inhabited tracts or upon Native States The habits of the people in the first case, and the systems of native administration in the

second, are such as to render it extremely difficult to prevent the entrance of cheap spirit into the tracts subject to our authority It is in these cases that, as above stated, we are obliged sometimes to defend ourselves by introducing the 'farming" system to which the Congress refers. But even in these cases we have done our best to adhere to our principles, and (especially in the case of Bombay, where more than in any other part of India, our territory is interlaced with native territory) we have induced many of the Native States to place their excise administration under our control, so that we may enforce upon them the same restrictions on consumption which we apply in our own territory

13 It may be useful before taking up the explanations given for each province, to give some idea of the relative value of the figures about to be quoted We shall have to write of hundreds of thousands of gallons, and it is well therefore to give an exact idea of the value of these quantities in estimating the prevalence of drinking habits among the people, for persons who use these large figures are apt to forget the enormous population and the extensive area over which they are spread

14 As regards the wilder tribes, we have naturally no precise information of the rate of consumption their ancestral drinking habits must be ascribed not to any new facilities placed at their disposal by the British Government, but to the fact that Nature has provided them with ample means of indulgence For districts managed on the outstill system the information is inexact, but the amount of duty being more or less regulated by the capacity of production gives us the means of making an estimate Where the still head duty system prevails the figures of consumption are necessarily exact

15 In the Excise Report of 1885 86 for Bombay, the satistics of consumption are given for Bombay itself and for several of the districts The figures give a consumption of 1,656 510 gallons for 8,142,956 persons which is less than a gallon a year of every adult male If the City of Bombay were excluded from these figures, the average would be about half a gallon only

The Commissioner for Madras, in his report for 1885 86 gives the statistics of consumption over a population of 22 331 954 The total is 1,085 477 gallons, or less than a quarter of a gallon for every adult male

For Bengal, with a population of 66 589,859, the consumption estimated on the assumption that each gallon pays one rupee of duty, which appears to be well within the truth, amounts to 4 510,228 gallons This is about a quarter of a gallon for every adult male

In the North Western Provinces, as will be seen from the extract hereafter given, the Excise Commissioner estimates the consumption at one pint for every adult male

The Punjab Report for 1885 86 gives the consumption for the Province at 135 236 gallons for a population of 18 818 220, which gives only a quarter of a pint for every adult made

16 We proceed to review, in turn, the information given us in reply to our references to the various Governments

BOMBAY

17 The Government of Bombay states that the allegations made by the Congress to the effect that the use of intoxicating drinks has been introduced under British rule in India contrary to the religious and social usages of the people and that drunkenness is increasing are incorrect, so far as that Presidency is concerned Although, in consequence of the relaxation of religious and caste rule, it is probable that intoxicating liquor is now often used in secret by classes who formerly abstained from this as well as other practices of self indulgence it must be remembered that large sections of the population, including most of the indigenous tribes, have from time immemorial used intoxicating drink Habitual drunkenness, in the English sense of the word, is very rare

18 It is also stated that recent improvements in the excise system, whereby liquor is not only taxed at an immensely increased rate, but illicit distillation and sales are checked to the utmost have had a very marked effect in decreasing consumption, and that the operation of the existing system has been deemed so stringent that whole classes have combined to abstain from liquor altogether with a view to compel Government to reduce its taxation

19 Under the Bombay system of excise there is no sale of the right to license outstills, except in a few wild districts, where illicit distillation is very difficult to check In places where outstills are permitted they are specifically licensed by the Revenue authorities and properly controlled Nearly all intoxicating liquor sold in the Bombay Presidency is issued under license from central distilleries on payment of still head duty and is under very strict and close supervision

20 The increased revenue from excise is it is stated due to enhanced rates of duty to a very great reduction in the consumption of illicit liquor through improved preventive arrangements, and to the growth of population and their increased means

21 Among the papers furnished by the Government of Bombay and bearing upon this subject, are two important ones, which are quoted at length —

Dated 21st August 1888

From — C B PRITCHARD Esq Commissioner of Customs, Salt Opium and Abkari Bombay

To — The Editor of the *Bombay Gazette*

In a leading article that appeared in your paper of the 14th instant it is stated that the increase of drink in all parts of this Presidency has been a standing complaint against the Government,' and the officers of the Bombay Abkari Department are charged with having in their eagerness to make revenue, unduly pushed the sale of liquor to the encouragement of drunkenness and

the destruction of the morality and happiness of the native population. The progress of liquor-drinking among the native population of India is a subject of general interest, and it is very desirable that the public should be in possession of accurate information upon it. I trust, therefore that you will kindly give me space to explain briefly what effect the recent changes in the system of Abkari management have had on the consumption of country spirit in this Presidency

'I will first take the case of the city of Ahmedabad, the special instance in point brought forward in your article You say that during the last few years the consumption of liquor in that locality has more than doubled I give below a statement exhibiting the quantities of licit spirit sold in Ahmedabad and its neighbourhood during each of the last ten years together with an account of the duty collected on the spirit sold there in each year of that period —

| YEARS | Tracts supplied with liquor from the distillery at Ahmedabad | Population of the tracts supplied | Number of gallons of spirit issued from the distillery | Rate of duty per gallon | Duty collections | REMARKS. |
|---|---|---|---|---|---|---|
| | | | Gallons | R a | R | |
| 1872 73 | Ahmedabad city and cantonment and three miles round | 118,756 | 30,281 | 1 0 | 30,281 | From 1872 73 to 1880 81 the city of Ahmedabad and its immediate neighbourhood was the only part of the district supplied with liquor from the sudder distillery The privilege of making and selling liquor in the rest of the district was leased in a number of small farms The farmers paid lump sums for their privileges. No restrictions were placed on the quantities of liquor they made and sold nor was any record thereof kept The petty farming system was abandoned and the whole district was first supplied from the Ahmedabad distillery in 1881 82 |
| 1873 74 | Ditto | | 30 787 | 1 0 | 30 787 | |
| 1874 75 | Ditto | | 32 209 | 1 1 | 34 222 | |
| 1875 76 | Ditto | | 38 662 | 1 1 | 41 078 | |
| 1876 77 | Ditto | | 37 650 | 1 1 | 40 003 | |
| 1877 78 | Ditto | | 33,926 | 1 1 | 36,046 | |
| 1878 79 | Ditto | | 21,480 | 2 0 | 42,960 | |
| 1879 80 | Ditto | | 23 286 | 2 0 | 46 572 | |
| 1880 81 | Ditto | | 27 427 | 2 0 | 54 854 | |
| 1881 82 | The whole of the district | 856,324 | 46 514 | 2 0 | 93 028 | |

'These figures show that the consumption of spirituous liquors in Ahmedabad, far from having doubled has *decreased* considerably during the last four years while the duty collections made during the same period have largely increased The increase in the revenue realisations is due to the raising of the rate of duty from R1 to R2 per gallon from the 1st August 1878 The raising of the rate of duty of course compelled the liquor shopkeepers to raise their prices and the prices now charged for country spirit in Ahmedabad are about 50 per cent in excess of those that prevailed down to 1877 78 the year in which the system of abkari management which you have condemned was first introduced

'Similar details regarding the consumption of country spirit and the duty levied thereon in the city of Bombay and in the towns of Surat and Balsar and their neighbourhoods for each of the last ten years will be found in the tables given below

[These tables are reprinted at the end of this paper The first shews the consumption in the island of Bombay gradually reduced from 907 445 gallons producing R7 20 160 of duty to 630,521 gallons producing R13 07 882 of duty The second shews the consumption in Surat and neighbourhood reduced from ⅘ gallon per head to less than ½ the consumption in the immediate neighbourhood falling from 85 523 gallons in 1872 73 to 45 222 in 1878 79 The third gives similar statistics for a third tract showing consumption diminished from 56 853 gallons to 22 270 ]

'It will be seen from the above that in Surat and Bombay, as in Ahmedabad, a large diminution has been effected in the quantities of *licit* country spirit passing into consumption Similar results have been obtained in the rest of the Presidency but the space to which this letter must necessarily be limited will not allow of my setting them forth in detail on the present occasion Within the last five years the rates of duty levied on country spirit have been raised *everywhere*—in many districts they have been more than double—while the selling prices of country spirit have generally been increased by at least 50 per cent The rates of duty are to be raised still higher and are gradually being approximated to the customs duties levied on spirits imported from Europe. I do not think then that it can justly be said that the abkari policy now being pursued has resulted in any increase in the consumption of licit liquor

In order to put down the consumption of *illicit* liquor which formerly extensively prevailed Government have increased their expenditure on preventive establishments since 1877 78 by about one and a half lakhs of rupees a year, and they have, besides, obtained leases of the abkari management in most of the Native States in the Presidency from which liquor-smuggling was formerly rife There can be no doubt that these arrangements have sensibly diminished the consumption of *illicit* liquor throughout the Presidency

"In regard to the licensing of shops for the sale of country spirit there has not been as you suppose, any increase in the number of shops licensed of late years. In 1877 78 there were in the whole Presidency, exclusive of Sind 2 976 shops at which country spirit was sold now there are only 2 474 such shops, i e, but one shop to each 5 676 persons In some few localities the number of liquor shops has been increased It is an essential point in good abkari administration to place licit liquor within easy reach of all persons wanting drink, otherwise they may be tempted to use smuggled liquor

In Ahmedabad several new shops were opened last year and a petition objecting to some of them was made to the Collector who after enquiry ordered four of them to be closed some time before your article under reference was published

'I am somewhat surprised to find the *Bombay Gazette* now charging the Bombay Abkari Department with the encouragement of drunkenness and immorality among the people That you have not always held this opinion will be seen from the following extract from an article that appeared in your paper only last year since when no change whatever has been made in our abkari system —

"'In so far as Bombay is concerned, we are happy to bear testimony to the growing sobriety of the urban population of India. We have not before us any later returns than for 1880 but from the police returns of that year we learn that the cases of drunkenness had decreased from the numbers of the preceding year by the substantial figure of 657 Under the head of disorderly and indecent behaviour in the public streets, a class of offences which has close relations with drunkenness we have the enormous falling off of 1 289 from a total in 1879 of 4 175 The number of persons charged with assaulting the police fell from 51 to 24 and petty thefts also a variety of crime generally associated with drunkenness decreased from 4 075 in 1879 to 2 558 in 1880 showing a decrease of no less than 1 517 In all classes of crime there was a decrease of no less than 5 274 persons charged We cite these facts, which if analysed would corroborate our arguments in detail, to support the claim for increasing sobriety

### (2) *Extracts paragraphs 81 to 91, from the Bombay Excise Report for 1883-84*

*Complaints against abkari policy*

'*Para 81* —It may not be out of place if I notice briefly, before leaving this part of my subject certain articles and letters that have lately appeared in local newspapers denouncing the abkari administration of this Presidency as being conducted on mere trade principles with the sole object of raising revenue with no regard for the well being of the people and with the result of a large access of dissipation and drunkenness It has been alleged that the number of liquor shops has been multiplied in order to push the sale of intoxicating drinks and that the increase and increasing collections of abkari revenue are due to a large and progressive increase in the consumption of spirituous liquors The publication of these statements in newspapers, which to some extent reflect public opinion in Bombay shows that considerable misapprehension exists as to the facts of the Government administration of this branch of the revenue and that wrong impressions are prevalent concerning its aims and the results obtained which may be considered to require correction

*Refutation of charge of increasing liquor shops*

82 The allegation that the Department is encouraging the people to drink by opening additional liquor shops is disproved by the figures given in the table below which show the total number of shops licensed for the sale of spirituous liquors throughout the Presidency in each of the last ten years —

| Years | Number of Shops licensed for the sale of | | Years | Number of Shops licensed for the sale of | |
|---|---|---|---|---|---|
| | Imported spirit. | Country spirit. | | Imported spirit | Country spirit |
| 1874-75 | 394 | 3 046 | 1879 80 | 415 | 2 398 |
| 1875 76 | 413 | 3 078 | 1880-81 | 399 | 2 351 |
| 1876 77 | 424 | 3 032 | 1881 82 | 411 | 2 452 |
| 1877 78 | 431 | 2 976 | 1882-83 | 378 | 2 558 |
| 1878-79 | 531 | 2 357 | 1883 84 | 392 | 2 553 |

*Refutation of allegation of increased consumption*

"83 As regards the alleged increase in the quantities of spirituous liquors passed into consumption evidence of the same comprehensive character is not available Before the revision of the system of abkari management in this Presidency was taken in hand (in 1876 77 in the island of Bombay 1877 78 in the mofussil) it was only in a very few places that any record was kept of the quantities of spirit made and issued from the distilleries Throughout the Presidency except in Bombay and a few other large towns the exclusive right of making and selling country spirit was farmed out to contractors for lump-sum payments without restriction as to the quantities of spirit made and sold or the selling prices charged and no account was kept of the quantities passed into consumption But in a few places public distilleries had been established from which country spirit was issued on payment of still head duty at fixed rates for the supply of shops situated within certain defined limits, and it will be seen from the statistics given below that the consumption of

*Decreased liquor consumption in Bombay*

country spirit in each of those localities is certainly no larger at the present time than it was before the revision For the town and island of Bombay in which the liquor drinking population is larger

and the rate of consumption is higher than in any other part of the Presidency, complete figures for the last twelve years are available These are set forth in the following table —

| Years | Number of gallons of spirit of strength 25 U P passed into consumption | Rate of still head duty levied on mowra spirit | Rate of tree tax levied on trees tapped for the manufacture of toddy spirit | Number of trees tapped for the extraction of toddy to be used in the manufacture of toddy spirit. |
|---|---|---|---|---|
| | | R a p | | |
| 1872 73 | 907 445 | 1 0 0 | 6 | 26 755 |
| 1873 74 | 884 096 | 1 0 0 | 6 | 25 467 |
| 1874 75 | 892 187 | 1 0 0 | 7 | 22 544 |
| 1875 76 | 979 295 | 1 0 0 | 7 | 24 815 |
| 1876-77 | 566 4~2 | 1 12 0 | 9 | 11 345 |
| 1877 78 | 653 557 | 1 12 0 | 9 | 22 407 |
| 1878 79 | 585 166 | 2 4 0 | 15 | 22 312 |
| 1879 80 | 534,980 | 2 4 0 | 18 | 16 505 |
| 1880 81 | 583 026 | 2 4 0 | 18 | 15 559 |
| 1881 82 | 630 521 | 2 4 0 | 18 | 17 699 |
| 1882 83 | 663 790 | 2 4 0 | 18 | 18 450 |
| 1883 84 | 698,396 | 2 4 0 | 18 | 18 757 |

*Decreased liquor consumption in Ahmedabad*

The city and cantonment of Ahmedabad has for many years been supplied with country spirit from a distillery established in the neighbourhood The quantities of spirit passed into consumption from that distillery in the six years preceding the revision averaged 33 919 gallons a year and the rate of still head duty levied was R1 per gallon In the same tract the sales of country spirit amounted to 32 882 gallons in 1882 83 and to 32 272 gallons in 1883 84 and still head duty was levied in those years at the rate of R2 per gallon The city of Surat also as well as all shops within a radius of six miles round it received its country spirit supplies from a similar distillery

*Decreased liquor consumption in Surat*

The average quantity of spirit issued from the Surat distillery on payment of duty at the rate of R1 4 per gallon in each of the six years ending 1877 78 was 91 813 gallons while the supply taken by the city of Surat and the whole of the Chorasi taluka (population 154 608) besides in each of the three last years has averaged 83 036 gallons a year In the town of Balsar a public distillery was established in the year 1873 74 which supplied that town and the shops within 6 miles of it The average issues from that distillery for each of the five years ending 1877 78 amounted to 63 093 gallons a year and the still head duty rate was 8 annas per gallon but for the last three years with a still head duty rate of R1 8 per gallon the sales in the whole of the Balsar taluka have averaged but 47 474 gallons a year

*Decreased liquor consumption in Balsar*

84 If any general increase in consumption had taken place there can be little doubt that it would have shown itself in one or other of the large cities just mentioned each of which contains a large and thriving population more or less accustomed to the use of ardent spirits But nothing of the kind has occurred in any of those cities and as the abkari administration has been conducted on precisely the same principles in all parts of the Presidency the natural presumption is that the consumption of spirit has not generally increased elsewhere Other considerations tend to the same conclusion The rate of taxation on country spirit and the prices at which it is sold have been increased in every district In the Konkan the highest rate of tree tax levied before the revision anywhere outside the Island of Bombay was R2½ per tree and that only in a single taluka of the Thana district The rates levied now throughout the coast districts except in the neighbourhood of the Portuguese Settlements range between R12 and R16 per tree Above the Ghats, the highest rate levied on mowra and molasses spirit before the revision was R1 per gallon now the lowest rate levied in any district in the Deccan and Southern Maratha country is R2½ per gallon In Bombay country spirit used to be sold at from annas to annas 7 per bottle its price now is 10 and 11 annas per bottle In the Deccan and Southern Maratha country the selling price of spirit has risen from about 8 annas to 12 annas per bottle and in Guzerat from 5 and 6 annas to 7 and 8 annas At the same time that the selling prices of spirit have been raised efficient measures have been taken to check illicit distillation in British districts and the illicit importation of spirit from foreign territory New establishments whose duty it is to prevent and detect illicit practices are now maintained at a cost amounting to nearly R2 00 000 a year and Government has leased from various chiefs on payment of rents amounting to about R1 30 000 a year the right of directing the abkari arrangements in most of the Native States from which spirit used to be obtained for illicit importation into British territory Before the revision no expenditure whatever was incurred on these accounts. Besides this, the farmers are now obliged, by conditions inserted in their licenses to maintain private establishments at their own cost to keep watch on the proceedings of their retailers and to obtain information about illicit distillation and kindred offences against the abkari laws and many of them now do their duty in this matter very thoroughly and spend money freely in the employment of detectives Moreover

*Reasons for belief that consumption has not generally increased*

*Increased taxation*

*Increased selling prices*

*Suppression of illicit distillation and importation*

increased attention has been paid by the Collectors and by the revenue and police establishments generally to matters pertaining to the abkari revenue It is difficult to believe that consumption, licit or illicit can have increased generally in spite of all these measures aimed at its diminution

' 85 It may be noticed that the figures given in paragraph 83 above illustrating the progress of consumption in the City of Bombay indicate that the levy of increased taxation has had the greatest effect on the consumption of spirit in the first year of the incidence of the enhanced tax and that in subsequent years the public demand for the more highly taxed liquor has gradually increased The last few years returns* of sales of country spirit in the Deccan districts and in Belgaum and in some of the Guzerat Collectorates where the rates of duty levied on spirit have been raised at different times within the last six years exhibit similar indications But in no district and in no year has any large increase in the consumption of spirit been observable except in the year under report, and then only in the City of Bombay and in the districts of Thana Kolaba and Ratnagiri and measures have been taken as already mentioned which will have the effect of again checking consumption in all those places I believe that the gradual increase in the sales of licit liquor above noticed is due in part to the check given to the consumption of illicit liquor by the improvements that have been made from year to year in our preventive arrangements and in part to the gradual extension among the middle and under classes of native society of the habit of using strong liquors There is no room for doubt that many natives now habitually drink spirit who a few years ago were total abstainers and I do not think that the enhancement of the liquor tax or any other measure that Government could introduce is likely to have much effect in arresting the spread of that habit

*Effects of increased taxation on consumption*

*Diminished consumption is a necessary result of increased taxation*

86 I know of no reason for believing that the statements made in the newspapers regarding the increase of drunkenness among the people are well founded except so far as they may relate to intemperance among classes that formerly did not drink If the vice of drunkenness had spread as alleged it would have been accompanied by an increase in crime of the classes ordinarily associated with drunkenness, such as petty assault intimidation, indecent behaviour in the public streets &c and the Magistrates and Superintendents of Police would have noticed the circumstance in their annual reports as accounting for the increase of crime of that class that they found themselves called on to explain But so far as I am aware no increase in the number of such crimes has been reported in recent years Government have not called my attention to any such report nor have I received information from other sources to lead me to believe that the people of any district have lived more intemperately of late than in former years On the other hand there is good evidence to show that the revised abkari arrangements adopted in two of the most notoriously drunken districts in the Presidency—Thana and Kolaba—have had a most salutary effect in checking drunkenness among classes that formerly were almost addicted to that vice The following are extracts from official reports written by Mr Mullock C S when holding the office of Collector of Thana —

*Evidence of experienced Government officers as to decreased consumption*

The new abkari system along with largely increasing the revenue of the State has tended to raise the price of liquor and to prevent illicit distillation and tapping thus largely discouraging the excessive drinking for which this Collectorate was so noted We cannot of course expect those who acquired the taste for strong drinks under our demoralising former or cheap liquor system to at once leave off the bad habit of overdrinking and indulge only moderately Still I believe that many who drank before to excess can no longer afford to do so and those who would have acquired the taste it liquor had remained at its former low price will now eschew it as an expensive luxury and thus never acquire the habit of over indulgence

I have the last few months been a good deal in the sea-coast district that I have known for over ten years and I would not ask you to credit the difference I notice in the people and more especially in those of the jungly part since liquor has been raised in price and the toddy trees remained untapped Those who formerly spent their last farthing in liquor have now they tell me all a little balance to spend in some little comfort or another and although they grumble at the difficulty about buying liquor they themselves are the first to admit how beneficial their more or less compulsory abstention has been to them and their families Ask any large landholder or employer of labour in the Collectorate and he will tell you that he now gets a fair day s labour for the day s wages where formerly he never could succeed in doing so He will tell you that he now can count on the daily attendance of his labourers where formerly the second day they were absent drunk on the proceeds of the first day All I ask is let this continue and Thana will be no more noted for its hard drinking and crime than any other part of the Presidency

In another letter Mr Mullock writes —

' I must mention the benefits resulting to the people under the new system and from the enhancement of the price of liquor My assistants mamlatdars patels talatis &c are unanimous in their praises of it and having been some time in the sea coast talukas I can corroborate their opinions in every respect No one longer sees the general drunkenness of former days Even the rayats themselves while grumbling at its being hard on them that they cannot get the cheap liquor they formerly got will admit that they are happier without it and that the zor as they call the influence of the liquor vendor is now gone and no more land is mortgaged to him in liquidation of his bills

*Evidence of experienced Government officers as to decreased consumption*

The following extract is from a letter recently addressed by an experienced Revenue officer serving in the Kolaba district to the Editor of the *Bombay Gazette* in reply to an article that appeared in that paper a few weeks ago, alleging that the present abkari policy has encouraged liquor drinking —

"'There is one thing certain to me about the present management of the Abkari Department and that is, that it has diminished drunkenness in the North Konkan I have had the honour to

* These will be found in the Annual Administration Reports

serve in that Province off and on for nearly twelve years, and my service and personal tastes have been such as have brought me very much into friendly contact with the poorer classes, and especially with the hill and coast tribes—the Thakurs Katkaris and Kolis—men of the forest, of the wave. Within my memory these people were literally slaves to drink The coast Kolis were rarely sober when ashore and in the hill and forest villages where the people take their liquor like gentlemen in the evening it was a common thing for every male soul above twelve years old to be stupid drunk by 8 or 9 o clock P M I had at one time to do a great deal of night patrolling and have often come into a village where not a soul could answer the simplest question

" Now all this is to a great extent a thing of the past During the past three years I have had many of the coast Kolis serving under me as public and private servants, and have not once had occasion to punish them for drunkenness I am now employing a good many of the forest tribes and I find the same improvement Of course I do not mean to say that they never get drunk but they are not drunk so often or at such times as to interfere with their earning their bread or to make them a common public nuisance The reason they assign is that liquor is dear One sarcastic old life boatman added— and the Sahebs of nowadays are stingy

' There are occasional temperance movements among them and always have been in my memory These are spasmodic but no doubt the dearness of liquor assists them and they seem to have more and longer life now than they had ten years ago Whatever may be said against the Abkari Department it has had such a success in putting down intemperance as no teetotal association ever had

' In conclusion and merely to avoid remark I may say that I have been a teetotaller (from inclination and without pledge) and am not and further that I have never been, an Abkari officer properly so-called nor suggested any part of the policy of the Abkari Department, nor had anything to say to it except in the very incidental way in which abkari matters come before a local revenue officer who simply carries out his orders in that matter or a Magistrate who simply administers the law and before whom in an excise prosecution the abkari officers are almost as much on their trial as the nominal accused

Explanation of apparent discrepancies

87 It has been stated above that under the present system—

(1) the annual revenue has doubled itself
(2) there has been no increase in consumption
(3) the rate of taxation levied on spirit has been increased (roughly speaking) three fold and
(4) the selling prices of spirit have been raised to the extent of about 60 per cent only

' There are apparent inconsistencies between these several propositions that need clearing up The explanation lies in the fact that the whole increment of revenue obtained has not been drawn from consumers part of it has been taken from the various agencies engaged in supplying the spirit consumed Duty rates and selling-prices have been adjusted with reference to the cost of manufacturing spirit and bringing it to sale so as to reduce the margin left to be divided as profit between the persons interested in the manufacture and vend of spirit I will first show how this has been effected in the case of toddy spirit Before the revision no tree tax was levied except in the Island of Bombay and in one taluka of Thana and the rate of taxation imposed on toddy spirit was so low that owners of toddy trees were in a position to charge high rents for the use of their trees, which the Bhandaris who tapped them and made spirit from their produce were able to pay and at the same time earn an easy livelihood without troubling themselves much about working their trees thoroughly. The imposition of a fixed tax on each tree tapped the prohibition of the indiscriminate distillation and sale of toddy spirit and the concentration of the business in the hands of a few large farmers who guaranteed the payment to Government of a certain minimum revenue, and, at the same time were bound to sell within fixed limits of price led to a great reduction in the number of trees tapped and in the rents enjoyed by tree-owners as well as to a diminution in the number of persons who gained their living by drawing toddy and by the distillation and sale of toddy spirit It was to the interest of the new farmers to reduce their expenditure on manufacture in every possible way so they used improved stills and extracted the greatest possible quantity of toddy from each tree they had to pay for At first these farmers made very large profits but by degrees as knowledge was gained of the real cost of manufacturing toddy spirit, it has been found possible to raise the rate of tree tax without raising proportionately the selling prices of toddy spirit, and thus to divert from the farmers' stills to the State treasury a larger portion of the price paid by the public for each gallon of spirit consumed Similar results have attended the revision of arrangements with respect to the manufacture and sale of mowra spirit The closing of the numerous small outstills and the concentration of distillation at large central distilleries fitted with plant and machinery of modern pattern has led to a reduction in the cost of manufacturing mowra spirit, and experience has been gained in many ways the outcome of which is that it has lately been found practicable to raise the rate of still head duty charged on mowra spirit without making a proportionate increase in the fixed selling prices In all the farms first leased under the revised system the selling prices were fixed at rates exceeding the still head duty rates by R2 per gallon, a margin of R2 per gallon being allowed to cover the costs of manufacture and sale and the profits of the farmers and their retailers but experience showed that the margin first allowed was unnecessarily large and in the case of all farms subsequently sold it has been reduced first to R1 12 and more recently to R1 8 per gallon The result is that the Government share of the price paid by the public for each gallon of mowra spirit sold is greater now by the amount of 8 annas than it was five years ago, while the farmer s share has been reduced by a similar amount That the trade is able to bear this reduction of its profits is shown by the eagerness with which the current farms have been competed for and by the circumstance that the whole of the revenue demand has been paid punctually and without the issue of a single legal process

Conclusions from foregoing remarks and figures

Classes aggrieved and agitating

88 The closing of the small stills worked by Bhandaris in the Konkan and by Kalals in other parts of the Presidency has caused hardships which are to be regretted, but this could not be

avoided under any system that aimed at bringing the manufacture of spirit under sufficient control for certain taxation Some of the Bhandaris have found employment as cultivators and agricultural labourers and others in the spinning and weaving mills established in Bombay Many of the Kalals are now employed as retailers by the large farmers

"89 Another class also has suffered, besides the Bhandaris and the Kalals The enhancement of the taxation of toddy spirit has resulted, as before mentioned in a large reduction in the number of trees tapped for the extraction of toddy and the owners of toddy trees have consequently been deprived of part of the incomes that they used to enjoy in the shape of rents paid by Bhandaris for the use of their trees The incomes of many rich and influential landholders of Bombay and its neighbourhood have been affected in this manner and they not unnaturally are dissatisfied with the proceedings of the Abkari Department and agitate against it on account of the injury that its operations have caused to their vested interests Their grievances are real but they are such as can only be relieved at the expense of the tax payers They have been treated by Government with much consideration as toddy spirit is now and always has been much more lightly taxed than mowra spirit In Bombay duty is now levied on toddy spirit at the rate of R2 6 per gallon, while on mowra spirit the duty rate is R2 12 per gallon and besides the Government duty a municipal town duty at the rate of 4 annas a gallon is levied on mowra spirit from which toddy spirit made in the Island of Bombay is exempt In the districts of Thana and Kolaba the difference in the duty rates now levied on toddy spirit and mowra spirit amounts to at least 12 annas per gallon in favour of toddy spirit, and toddy spirit is allowed sale at rates varying from R1 to 8 annas per gallon below those charged for the mowra spirit sold in the same shops But even under these favourable considerations the trade in toddy spirit is fast declining The fact is that the great majority of consumers prefer mowra spirit to toddy spirit so that toddy spirit is unable to compete with mowra spirit at anything like equal prices especially when the prices of both are high while at the same time the cost of manufacturing toddy spirit is greater than the cost of manufacturing mowra spirit Toddy spirit is being driven out of the market by a cheaper and superior article The case of the toddy tree owners of the Konkan in some aspects is not unlike that of the Banjaras whose carrying trade has been destroyed by the railways

Aggrieved tappers and liquor manufacturers

90 This year the loss of income suffered by the Bombay tree-owner has been unusually heavy as the Bhandaris have been on strike since the 1st August last when the duty was raised on both mowra spirit and toddy spirit consumed in Bombay The Bhandaris demand a reduction of the high rent*—R7 per tree—that the owners of cocoanut trees have been charging lately for the use of their tree and as yet the tree owners have refused to give way The consequence is that only about 500 cocoanut trees are now being tapped against 18 000 tapped last year and some of the toddy distillers have removed their stills to the public distillery recently established at Girinj in the Bassein taluka of the Thana district in the neighbourhood of which brab trees, nearly if not quite as prolific in toddy yield as the Bombay cocoanut trees are available in thousands at a yearly rental of 4 and 8 annas per tree It is probable that close connection exists between this strike and the recent agitation against the Abkari Department

91 Another charge that has been freely alleged against the Department is that it has forced the consumption of spirit by making toddy dear and scarce There is no more foundation for this allegation than there is for that about the multiplication of liquor shops The toddy that is commonly drunk in the raw state in all parts of the Konkan is the produce of date-palms and bastard sago palms while the sap of cocoanut and brab trees is almost exclusively used for distillation Tree-tax is levied on cocoanut and brab trees at rates varying between R9 and R18 per tree but the highest rate levied anywhere on date palms and sago palms is R6 per tree and the ordinary rate is R3 although there is little difference between the average toddy yield of palms of all these kinds Again before the revision toddy was generally sold in the same shops as spirit and the shopkeepers were then in a position to force the sale of the kind of liquor that paid them best. But since the revision the sale of toddy has been separated from the sale of spirit throughout the whole Presidency, except in three talukas of the Thana district and in one taluka of the Kolaba district, and there is now competition between the sellers of toddy and the sellers of spirit In all talukas of Thana and Kolaba the maximum price fixed for the sale of toddy in toddy shops is 8 pies per bottle and toddy is also allowed sale at the tree-foot in all those talukas except the four just mentioned, at the rate of 6 pies and 4 pies per bottle

22 A strike similar to that referred to in paragraph 90 above, took place, in the cold weather of 1886 87, in the districts of Thana and Kolaba It was quoted in the House of Commons as a movement among the population in favour of total abstinence from strong drink As a matter of fact it was a strike of the drinking classes made with the sole object of inducing the Government to reduce the tax on toddy producing trees, and thus make liquor cheaper The strikers, as was to be expected, were not able to maintain their resolution of abstinence

## MADRAS

23 The excise system of the Madras Presidency has of recent years been completely changed The old excise system is thus described in a letter of the Government of Madras dated 15th September 1884.—

"4. * * * Under that system the monopoly both of manufacture and of sale in each district was assigned to a single contractor who had to pay duty at a certain rate on each gallon issued from the distillery, and who further guaranteed to Government a certain revenue settled by competitive tenders Maximum and minimum prices were fixed within which the contractor's licensees in the shops were bound to sell to consumers The range of price permitted was 8 annas per gallon There was a surcharge of duty at 8 annas a gallon payable on liquor

* See paragraphs 29 and 30 of the Abkari Administration Report for the year 1882 83

sold in municipal towns and for such liquor maximum and minimum prices were allowed in excess of the ordinary rates by 8 annas a gallon Higher prices being possible in the towns than in rural tracts higher duty was thus obtained The imposition of a maximum price was intended to prevent the contractors from seeking to obtain all their profits by enhancing prices in the towns, and to give them an interest in affording proper facilities of supply to, and preventing illicit supply in outlying tracts The work of prevention of illicit consumption was supposed to be provided for by the contractors In adjusting the maximum and minimum prices which were fixed by Government, allowance was made for cost of liquor excise duty, cost of distribution within the district charge for administration and prevention and profits of renter and retailers The leases were for periods of three years * * * * * *

"5 This it will be observed was a system of large monopolies artificially regulated In its favour is to be said that it was superior to the farming system pure and simple, which it superseded and under which knowledge of the consumption and regulation of the taxation were unattainable that it led to concentration of manufacture and the use therein of improved appliances and cheaper methods that the use of unwholesome materials in manufacture became impossible and that the revenue was got in without risk or difficulty In other respects it has failed to secure the advantages expected from it The renters have not given adequate facilities for supply in outlying tracts and have closed large numbers of shops previously existing they have almost invariably charged the highest price allowed under their contract they have screwed down the profits of the retailers to such an extent that these men are forced to seek remuneration in illicit practices which in such hands are specially dangerous to the revenue and difficult to detect they have done next to nothing for prevention and they have looked entirely to their own profits and not at all to the interests of Government as hoped The guarantee system has broken down It was anticipated that the guarantees which were to operate as a stimulus to the renters to work for revenue as well as for their own profit would be settled by competition and ensure good management but the large firms and capitalists who alone can embark in the business do not bid against each other * * *

24 The question was accordingly referred by the Government to a Committee The object which the Government held in view was thus described by itself in the letter above quoted —

6 * * * The object in view is to raise the taxation on country spirits which is now considerably below the import rate up to that level The extent to which this is possible at present varies in different parts of the country with the habits of the people the price which they can pay and the facility with which illicit liquor can be made or sold with impunity In some places chiefly towns it is possible at present without inducing illicit manufacture to obtain prices which admit of the import rate of duty being paid and until this level is attained everywhere there must be varying rates of price and of taxation The problem is to devise a system which shall allow of sufficient range of rates while affording reasonable security that the highest possible rates shall be reached in each locality * * *

25 The Committee describe their purpose somewhat more fully as follows —

3 The sale of intoxicating liquors is just as much a trade as that of any other kind of commodity such for instance as bread but there is this great difference between them that while the sale of a necessary of life like bread need not be interfered with or regulated in any way the sale of intoxicating liquors if left to the unfettered operations of free trade involves an enormous amount of drunkenness and crime and therefore imperatively calls for regulation at the hands of any Government with any pretence to civilisation * * *

4 * * * The policy that the Government have already announced of endeavouring to realize a maximum revenue from a minimum consumption though perhaps involving in its strict interpretation a verbal contradiction in terms, yet expresses with sufficient force and clearness what we consider the right course to pursue It is however to be observed that while all taxation becomes revenue so soon as it reaches the public exchequer yet it should be always borne in mind in connection with the taxation derived from the sale of intoxicating liquors that it is imposed primarily in order to restrain the consumption of such liquors and not for the purpose of making money out of their sale and that the fact of the revenue so derived being large is merely an incident resulting from two causes—first the determination of the Government to do all that lies in its power to repress a baneful trade in what is not a necessary of life and second the general prosperity of the people which enables them to spend on the indulgence of a vicious propensity money which might be better expended or invested It follows therefore that every right-feeling Government will do all that it can to increase the taxation on intoxicating liquors up to that point (which may be called the limit of taxation) when the people rather than pay for the high price liquor which alone can be had in licensed shops will take to illicit distillation and smuggling

6 To free trade in the manufacture of spirits and other intoxicating liquors the same objections do not apply Here competition may do good by stimulating the production of better liquor but its tendency will also certainly be in the direction of cheapening it

7 Acting on the above principles the changes which we recommend for introduction into the existing system of making and selling country spirits in excise districts are—

(1) The sale separately of the privileges of manufacture and of sale
(2) The breaking up of district farms of sale into taluk farms or even smaller divisions in selected localities, in view to the eventual elimination of the middleman altogether
(3) The fixing a standard rate of excise duty on country liquor on issue, and differentiating the total taxation in respect thereof by license fees, or other methods of payment for the right of vend varying according to the circumstances of different localities

(4) The abolition of the surcharge system in municipalities where it now exists and the substitution in its place of the sale of shop licenses by auction in all large towns

(5) The throwing open to competition but subject to the payment of a moderate license fee only the manufacture or supply in certain selected areas where a total taxation on spirits may be expected to be realized approximating to the tariff rate

(6 The eventual abolition of the Madras town abkari system and its assimilation to that proposed for excise districts generally

26 The Government accepted in their entirety the proposals of the Committee and brought the new system into operation from 1st October 1884 The following figures shew its immediate effect both upon the consumption and upon the revenue —

| | Consumption in the excise tracts Gallons. | Revenue from country spirits | |
|---|---|---|---|
| | | R | |
| 1883 84 first half | 451 135 | 22 47 807 | Old system |
| 1883 84 second half | 494 109 | | |
| 1884 85 first | 460 430 | 27,85 024 | New |
| 1884 85 second , | 447 759 | | |

27 The review by the Madras Government of the Excise Report of 1885 86 summarises in the following paragraphs the result of the introduction of the new system —

8 *Consumption of country spirit* —The issues of arrack from distilleries in excise districts and in Madras town reduced to 30° under proof were 1 002 571 gallons against 1 197 068 gallons in the preceding year (1884 85) and 1,214 200 gallons in the year prior to that (1883 84) The actual consumption (i e sales by shopkeepers) showed a corresponding decrease *

| | Gallons |
|---|---|
| * 1883 84 | 1 204 212 |
| 1884 85 | 1 180 678 |
| 1885 86 | 1 014 566 |

The falling off in some cases as for instance in the districts of Ganjam South Arcot Tanjore, and the Nilgiris was due partly to an unfavourable season and agricultural depression and in the case of Ganjam to other special circumstances but the more general cause of the reduced consumption was without doubt the enhancement of selling prices as the unavoidable consequence of increased taxation The operation of this factor was the most marked in the districts named in the margin

| | 1883 84 | | 1885 86 | |
|---|---|---|---|---|
| | Issues | Revenue | Issues | Revenue |
| | Galls | R | Gal | R |
| Cuddapah | [illegible] | 1 03 6[illegible] | 53 060 | 2 33 077 |
| Bellary | 106 967 | 2 69 610 | [illegible] | 2 81 142 |
| Tanjore | 43 690 | 1 00 000 | 33 804 | 1 8 748 |
| Trichinopoly | 52 481 | 1 14 9[illegible] | 37 598 | 1 25 900 |
| Coimbatore | 70 034 | 1 43 0 0 | 48 603 | 2 [illegible] 898 |
| Nilgiris | 58 460 | 1 6[illegible] 60 | 39 645 | 1 97 632 |
| Salem | 78 817 | 1 74 78 | 51 871 | 2 87 664 |

10 On the whole Government see in the statistics of the year under review nothing to mar the satisfaction which the financial success of the new system affords An increased revenue from reduced consumption is exactly what excise administration should aim at No doubt if with an apparent falling off there had been an actual increase in the consumption of spirituous liquor it would certainly be no matter for congratulation but excluding the single instance of the Ganjam district of which the circumstances are exceptional no proof is adduced that during the year under review illicit distillation prevailed to a larger extent than in those preceding it However with the moderation which as was to be expected the vend farmers for the current year have shown in their bids and with distinct indications of prices adjusting themselves there is no reason to fear that the consumer will be driven to resort to illicit practices indeed with the more efficient legislation and preventive organisation now introduced there is much less reason than heretofore for such apprehension It seems necessary only to add that Government do not consider as Mr Galton apparently does (paragraph 19 of the Report) that it is desirable to decrease the cost of liquor to the consumer what in their opinion needs to be reduced is the difference between the highest price the consumer will pay and the contribution the public exchequer receives

BENGAL

28 In Bengal in 1883, the Government, having reason to think that the outstill system in force in that Province had been tending to increase the consumption of spirits, appointed a special Commission of enquiry to examine the whole subject The Commission found that there had been such an increase, and that it was due to the absence of limitation on the production of spirit under the outstill system and to the opening of an excessive number of shops

29 The orders of the Government are of only recent date *viz*, 10th March 1886, and it is too soon to state their precise effect They were (1) the introduction, wherever opportunities for close supervision existed, of the central distillery and still head duty system (2) in other places the regulation of outstills, so that the minimum license price should be the amount of duty calculated upon their capacity of production, (3) reduction in the number of shops, and certain restrictions upon sales

30 The Government have given the following statistics —

*Statement of Excise Revenue and Duty in Bengal*

| YEAR. | Population | Number of shops for sale of liquors of all kinds. | Number of shops for sale of intoxicating drugs | Net revenue from liquors and drugs of all kinds |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | | | R |
| 1871 72 | 66 856,859(a) | 32 460 | 16 615 | 61,96 443 |
| 1872 73 | 66 856 859 | 31,479 | 17 119 | 66 42 620 |
| 1873 74 | 66 856 859 | 31 704 | 10,975 | 68 41,407 |
| 1874 75 | 62 721,840 | 27 453 | 9 240 | 53 29 284 |
| 1875 76 | 60 398 117(b) | 26 234 | 7 424 | 57 88 804 |
| 1876 77 | 60 398 117 | 25 712 | 7 092 | 59 50 527 |
| 1877 78 | 60 41[illegible] 224 | 26 072 | 7 248 | 6[illegible] 74 3[illegible]6 |
| 1878 79 | 60 432 487 | 27 545 | 6 999 | 67 [illegible]3 668 |
| 1879 80 | 60 486 398 | 30 532 | 6 877 | 69 44 [illegible]72 |
| 1880 81 | 60 486 398 | 34 973 | 7 14[illegible] | 82 92 226 |
| 1881 82 | 66 [illegible] | 39 281 | 6,796 | 91 0[illegible] 672 |
| 1882 83 | 6[illegible] | 38 109 | 6 4[illegible]9 | 9[illegible] 16 414 |
| 1883 84 | 66 [illegible] | 28 139 | [illegible] | 1 01 67 600 |
| 1884 85 | 6[illegible] | 27 2[illegible]4 | 6 291 | 97 [illegible]7 619 |
| 1885 86 | 66,[illegible],859 | 27 017 | 6 008 | 92 73 635 |

(a) Census Report 187[illegible] including the population of the Province of Assam
(b) Assam excluded.

31 It should be noted also regarding ganja that in 1883 the attention of the Government of Bengal was directed to the increase in the number of shops The number had fallen from 4 934 in 1871 72 to 3 130 in 1876 77 but after that date had risen to 3 188 in 1881 82 Immediate measures were taken to reduce the number which was only 3 126 in 1882 83 The duty paid by each maund of ganja including both fixed duty and license fees, rose from R106 in 1871 72 to R[illegible] in 1881 82, and was over R500 in 1882 83

## North Western Provinces

32 In the North Western Provinces the system in force is mainly the distillery system, as the out still system is confined to wild and sparsely populated tracts, to frontier localities and places bordering on Native States where past experience shews that the introduction of the distillery system would be followed by large contraband trade Under the outstill system the number of out stills is fixed by the Revenue authorities according to the requirements of the tract, and each combined outstill and shop proposed to be licensed is put up separately for license to the highest bidder Less than one ninth of the total liquor revenue is realized by this means

33 In a Resolution dated 6th September 1884, the Government discusses the question of increased consumption of spirits, and the following extracts are taken from this Resolution —

"*Para 11* —The failure of the distillery system in some districts was very early discovered, and as far back as 1871 72 the farming system was restored in Banda and Hamirpur, with the very remarkable result of more than tenfold increase of revenue —

| | 1870-71 *Distillery* | 1871 72 *Farming* |
|---|---|---|
| | R | R |
| Banda (two tahsils) | 174 | 6 617 |
| Hamirpur | 2 296 | 20 400 |
| TOTAL | 2 470 | 27 017 |

'As Mr Cadell justly remarks 'it is inconceivable that the receipts for 1870 71 in any degree indicated the consumption of spirits in the two districts, or that those for 1871 72 proved a rapid change in the habits of the people

12 From 1873 74 improvements were yearly made in the administration the still head duty, which was R1 8 in the North Western Provinces was reduced to R1 in order to equalise it with that in Oudh and to reduce the temptations to illicit manufacture the old system of differential duties according to the strength of the spirit was abandoned and in districts where the distillery system was found to be unsuitable farming and outstills were introduced The idea—sometimes entertained—that the excise administration of the Government tends to foster increased consumption of liquor and consequently a spread of drunkenness among the people, has special reference to districts brought under the outstill or farming systems and it is therefore very important to observe the enormous increase of gallonage in districts under the distillery system—a system devised to limit consumption and of which it cannot be said now, any more than it could be said

formerly that it in any way encourages increased consumption In paragraph 22 of the Commissioner's Report a table is given showing for every division of the two Provinces the number of gallons issued from 1872-73 to 1882-83 The totals for the United Provinces as shown in the margin, exhibit a progressive increase up to 1876-77 a sudden fall of 0 per cent in 1877-78 (a year of drought) and a rapid recovery afterwards until in 1882-83 the issues are 56 per cent in excess of those of 1872-73 and this notwithstanding the extension of the farming and outstill systems to an area of over 1,000 square miles with a population of seven million persons This increase of gallonage is very marked in every division of the Provinces except Agra and Sitapur

| Years | Gallons |
|---|---|
| 1872-3 | 1 00[illegible] 92 |
| 1873-74 | 1 034 440 |
| 1874-75 | 1 [illegible] 237 |
| 1875-76 | 1 367 [illegible]75 |
| 1876-7 | 1 318 0[illegible] |
| 1877-78 | 67[illegible] 118 |
| 1878-79 | 8[illegible]6 [illegible]30 |
| 1879-80 | 1 16[illegible] [illegible]6 |
| 1880-81 | 1 3[illegible]5 [illegible]9 |
| 1881-82 | 1 469 [illegible]2 |
| 188[illegible]-83 | 1 76[illegible] 498 |

13 And although the consumption of spirits has increased considerably in ten years still the total consumption is not absolutely very large It amounts to little more than one pint for each adult male in the North Western Provinces and about three pints in the year for every adult male of the acknowledged drinking castes the amounts for Oudh being respectively something under half a quart and 2 15 quarts The figures given in paragraphs 24 and 69—71 of Mr Cadell's report on this subject are interesting and a comparison between the consumption of country spirit in these Provinces and intoxicating liquor in England seems to controvert the idea of any general demoralisation Although a great deal of the increased consumption is undoubtedly due to the substitution of duty paying for illicit liquor and is therefore more apparent than real there seems to be no reason to doubt that a real increase of consumption has taken place in many districts and in so far as this is due to increasing prosperity on the part of the people it is no more than might have been expected There is considerable difference of opinion among the officers who have written on the subject Some consider that the habit of drinking has increased and that there is a real increase in drunkenness but the more general opinion is that no marked and widespread change in the habits or tastes of the people has taken or is taking place as to the use or abuse of liquor

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15 As in previous years the transition from the distillery system to outstills resulted in a large increase of revenue The statement appended to paragraph 52 of the report shows the increase of revenue since outstills were first introduced in 1880-81 Under the old system the revenue for the years immediately preceding the introduction of outstills amounted to R1 30,274 for 1882-8 under outstills the revenue was R4 48 9[illegible]1 or 3 3 times as much As the outstill liquor is cheaper than the distillery liquor the increase in consumption must be proportionately greater than the increase in revenue Some of this increase undoubtedly is more apparent than real being due to the suppression of illicit distillation for it is the unanimous opinion of all who have interested themselves in the subject that illicit distillation disappears completely and at once wherever and whenever outstills are introduced And great as is the rise in revenue it is noteworthy that it only brings up the outstill districts to a level with the more productive of the distillery districts in respect of the incidence of revenue per head of population Thus in Ballia the most remunerative outstill district the incidence is 1 anna 9 pies whereas in Jaunpur and Mirzapur under the distillery system the incidence is 1 anna 10 pies and 2 annas 10 pies respectively in Benares (this is perhaps hardly a fair comparison) the incidence is 4 annas 7 pies And again if the outstill consumption measured in gallons is reduced to spirit of the same strength as in the distillery tracts a good deal of the disproportion of gallonage disappears When however full allowance is made for the substitution of licit for illicit liquor—and for the weaker spirit—there still remains a very large increase of consumption in the outstill districts to be accounted for This increase however may not be greater in reality than that in the distillery tracts and may be due to the same general causes and not to the mere change of system—that is to say if in these districts the distillery system could have been worked as successfully as in some other districts it is possible that the same increase of consumption would have taken place

16 On the whole it may be concluded that there has been an increase of consumption of late years not in the outstill tracts only but throughout the Provinces and that some increase of drunkenness has necessarily accompanied the increased consumption but it does not follow that this could have been prevented by a different administration of the excise Much must be attributed to the diminished price of liquor brought about by the greater cheapness of the materials used and to the improved condition of the people which enables them to spend more on drink Regarding this latter point it may be observed that there is a consensus of opinion on the part of officers best fitted to judge as to the marked increase of material prosperity among the lower classes within the last few years

18 * * * For these reasons the right policy (*vide* paragraph 7[illegible] of Mr Cadell's report) is undoubtedly to treat the outstill system mainly as a preventive measure as a device to be brought into play when there is no other so effectual a method of defeating the contraband trade From this point of view the system may be legitimately used in districts where there is much jungle or outlying country facilitating illicit distillation or in border tracts, where smuggling from beyond the provincial jurisdiction cannot be guarded against But in the interior of the Provinces in districts that present no abnormal difficulties the proper course is gradually to withdraw the outstills and to re-introduce the sudder distillery system accompanied with improved and strengthened administration Better built distilleries better paid and stronger establishments the organisation of some detective agency, and especially the punishment of offences against the excise law in a manner to be effectively deterrent—all these measures should be adopted in order to give the sudder distillery system every chance and advantage over the contraband trade At the same time the distribution of the liquor must be so arranged that neither vendor nor purchaser shall have just cause of complaint

19 The Lieutenant-Governor and Chief Commissioner has determined to adopt the policy generally sketched out in the foregoing observations and in pursuance of it he has agreed to a

considerable restriction of the outstill area in the interior of the Provinces, leaving the outstills so ranged along the outer tracts as to guard the frontier and the wilder districts His Honour trusts that all district officers—whose active co-operation is so indispensable to the success of this policy—will spare no pains to support it If it is true, as is so frequently affirmed that the immediate rise of revenue that accompanies the introduction of outstills is the measure of illicit distillation stamped out, then there must be other means of repressing such extensive illegalities in ordinary districts with the large police and revenue establishments at the disposal of the chief executive officer If however special detective and preventive agency is found to be needed, the Government will be ready to consider the recommendations of the Board upon this point

20 The Lieutenant-Governor and Chief Commissioner is quite aware of the reasons which render an increase in the consumption of liquor and consequent rise of revenue not only natural but inevitable And it is observed with reason in the Report that during the last twenty years the gross receipts have not increased to any remarkable or unaccountable degree having regard to the growing prosperity of the country and to improved administration It is also pointed out that in the best managed sudder distillery districts the average consumption per head is often as high as in tracts under the outstills Nevertheless the excise revenue is in many ways so important that the details of its development require to be carefully watched in every district and the Government will not be satisfied until by steady and continuous persistence in a systematic policy the proper conditions of good and effective management have been ascertained, and until fair progress has been made in bringing the consumption of spirituous liquors and drugs under regular taxation and uniform control

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Chandu

37 The subject of chandu smoking has engaged the attention of many officers without eliciting any proposal of practical interest. The total prohibition of the practice has been tried and has failed It is absurd to attempt to make the private use of chandu penal but the public use of it should be discouraged in every way New licenses should not be granted without careful enquiry as to the need for them in order to prevent the opening of illicit shops and it seems desirable to reduce the chandu and madak shops to the lowest possible scale It is understood that considerable reduction has been made during the current year and that more will be made next year

PUNJAB

34 The Government of the Punjab contend that the remarks contained in the letter from the President of the Congress have little or no application to that Province where the outstill system has only been experimentally introduced into three tahsils of one district and where liquor has been so highly taxed as to have led to illicit distillation and smuggling on a considerable scale in those parts of the Province where the population is addicted to drinking The Financial Commissioner of the Punjab states that the excise system of that Province can have in no way encouraged drinking for while the population since 1867 68 has increased by about 7 per cent the consumption of spirits during that period has been almost stationary that during the same period the largest consumption in any one year was in 1867 68 when it reached 141 511 gallons and that even this quantity falls at the rate of only one sixteenth of a pint per head of the population per annum

35 This refers to the absolute number of gallons consumed as the consumption reduced to the standard of London proof shows a continual increase A statement which is appended to the Finance Commissioner's memorandum upon the excise system shows that the consumption has gradually risen from 88 128 gallons (London proof) in 1865 66 to 121,104 gallons in 1884 85 The taxation at the same time including both still head duty and license fees, has risen from R4,84 796 to R6 95,513 having been throughout the period, between R5 and R6 per gallon The number of liquor shops at the same time has increased from 874 to 1,722, this last number giving one for every 10 000 or 11,000 of population

BURMA

36 The Chief Commissioner of Burma gives the following account of the excise system in that Province —

"3 Up to 1871 72 the Excise Department of the Province was worked under the farming system which consisted in disposing of the monopoly to sell drugs or spirits in large tracts of country to one person or company under certain restrictions Opium was sold from the Government treasuries at R24 a seer except in one district of Arakan bordering on Chittagong where the price was fixed at R20 afterwards raised in 1871 72 to R22 as that was the price at which it was sold in Chittagong Licenses were issued for the sale of ganja up to the year 1872, since which the cultivation sale or possession of that drug has been absolutely prohibited

For the manufacture of so called country spirit after the European method of distillation there were three licensed distilleries—one at Akyab one at Rangoon and one at Moulmein At Akyab the spirit farmer was also the distiller and he paid Government R2 4 a gallon on the quantity of spirit passed out from the distillery At Rangoon and Moulmein the distillers each paid Government a lump sum of R10 000 a year for the privilege of working the distillery and this sum covered all charges on the part of Government, no duty being levied on the produce of the stills In 1869 70 a similar method was adopted at Akyab the distiller paying R3,000 a year to Government

"4 The distillery system was not found to be satisfactory in so far as regarded outlying stations at great distances from the distillery to which especially in the rainy season people were not willing to come for their supplies The difficulty of obtaining spirits from the central distilleries no doubt gave rise to much illicit distillation and there was a gradual falling off in the rents paid for the spirit farms and in the quantities of spirit taken from the distilleries It was decided

when the new Excise Act (X of 1871) came into force, to make a change of system—to establish in tracts where there was a considerable and compact population consuming spirits, central distilleries, in which distillers could place their own stills for the preparation of spirit, and in the large tracts of country from which the distilleries were too distant to be a convenience, to establish either the outstill or monthly tax system in order that the people in these parts might have no excuse for illicit distillation. Accordingly on the 1st April 1872, when the new Excise Act came into force, new rules were introduced authorising the disposal of licenses in the following manner—The three central distilleries already alluded to were continued but the system of charging a high fixed rental for working them—a system which had been found to be too favourable to the distiller and bad in principle as tending to encourage a large outturn of spirit—was abolished. In lieu of this the distiller was charged a nominal license fee and on each gallon of spirits passed out for consumption a still head duty of R2 8 a gallon was levied. In the interior licenses were granted for the manufacture of spirit after the native method of distillation a monthly sum being paid for the privilege of working a still of certain capacity. The mode of disposing of the right to sell the spirit by retail was also modified. Instead of the monopoly being farmed out to one person in each town with the option of opening shops where he thought proper licenses were granted for shops at specified places selected by the Deputy Commissioner in communication with the Superintendent of Police and these licenses were sold either at a fixed rate or to the highest bidder at the discretion of the Commissioner of the Division. In the case of tari or toddy (the sap of the palmyra and other palm trees) licenses for its sale in an unfermented state were issued at a nominal fee while the fee for a license to sell fermented toddy was also moderate. It was the wish of the Government of India* that a heavy duty should not be imposed on toddy lest owing to over taxation the people should be driven to have recourse to stronger spirits or even to injurious drugs. It was however provided that farms for the retail vend of fermented toddy within given tracts of country might be granted by district officers with the previous sanction of the Commissioner of the Division.

5. The general system above described has been maintained ever since modifications in the rules and changes in the number of licenses disposed of being made from time to time as circumstances seemed to require. In 1876 the rate of duty on spirit made at distilleries was raised from R2 8 to R4 a gallon for spirit of London proof so as to assimilate the rate to that levied on imported spirit. This rate of duty was maintained to the end of March 1886 when as the outcome of representations that had been made to the Local Government time after time for many years by the Rangoon and Moulmein distillers that their high rate of duty served as an encouragement to illicit distillation and that their business was being seriously injured by the importation from the Straits of large and increasing quantities of a liquor known as Penang rum the duty on distillery spirit was as a temporary measure reduced to R3 a proof gallon. In consequence of the raising of the duty on imported spirits the Rangoon distiller has been called upon to show cause why the duty on the locally distilled liquor should not be raised to R3 12 or R4.

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8. With regard to the last sentence of the letter under reply it may be stated that the right to license outstills has never been farmed to the highest bidder. A certain number of licenses to work outstills are granted every year in localities where they are believed to be necessary in order to meet a genuine demand for liquor which would otherwise be supplied by illicit distillation. These licenses are put up one by one at public auction and sold to the highest bidder.

9. There is some difference of opinion regarding the increase of drunkenness amongst the natives of the country. The main difficulty with which the Administration has to cope is illicit manufacture of spirit in a country where a sparse population and heavy jungles render illicit manufacture specially difficult to detect. Until this difficulty can be more effectually overcome it is useless to attempt to introduce greater stringency into the rules regarding the number and arrangement of licensed shops. In the large seaport towns of Rangoon Moulmein Bassein and Akyab as in every seaport throughout the world where sailors congregate more or less evidence of the evils attending indulgence in strong drinks is certainly to be met with but it is hoped that taking the Province as a whole the people are not to any great extent falling into habits of over indulgence in intoxicating liquors.

37. The principles upon which the outstill system is to be worked are contained in the following extract from the Excise Commissioner's instructions —

*Form XII—Outstill license.*—This license will be more used than it is at present. The attempt to induce people to drink distillery liquor has failed probably because the price at which it can be sold is too high and the liquor sold under these licenses has no doubt generally been illicitly distilled liquor which though sold perhaps at the same price per bottle is stronger and yields the vendor a far higher profit. Something has been done in certain districts to check this illicit manufacture. It is impossible however to do more than temporarily check it unless where the demand for cheap liquor is considerable a licit supply is made available. The foreign liquor licenses will not in all cases effect this the price of these liquors being high. It is consequently necessary in most districts to establish outstills under the supervision and restrictions described in Rules 45 and 46. The outstill system is a fair one if the outturn of the still is controlled as much as is possible. In no case that I have yet seen except perhaps at a district head-quarters including Akyab, where the license fee is high has a still of more than ten gallons been required and even this is only worked as a rule four or five times a month two boilings or at most three being done in the day. At certain seasons of the year distillation may be more frequent. In the rarest cases only should a still exceeding ten gallons be permitted and the working should be most carefully watched. The number of working days per month should also be limited with care. If a licensee is allowed to have a still of a large size and is allowed to distil any quantity irrespective of the fee he pays and of the demand of the locality for liquor, he may endeavour to force a demand. The possibility of this should be prevented so far as may be by limiting the number of

* Despatch No. 1033 dated 31st July 1872 from Financial Department.

days per month on which distillation is permitted so that he may be obliged, allowing three brews to the day the outturn of which will generally be at least five gallons of saleable spirits 30° to 50 U P to work his still nearly every permitted day to satisfy the legitimate demand The amount of spirit which the still should be permitted to produce should bear some sort of relation to the license fee paid it being borne in mind that the license fee is partly in lieu of duty Careful supervision will gradually make it possible to determine with fair accuracy in each case the relation which should subsist between permitted outturn and license fee The demand will no doubt grow—it is to be expected that it should What is necessary is to endeavour to make the supply follow and not excite the demand At the same time the licensed outstiller must not be overweighted with restrictions or the outstill will fail in one of its chief objects—the repression of the illicit trade Clause 3 of the license requires that notice of the intention to distil should be given to the officer in charge of the police station where the outstill is situated It should be easy to see that the still is not worked more than the fixed number of days per mensem It is perhaps needless to add that dates for distillation cannot be fixed in the license as the time when the wash or wort will be ready for distillation is always more or less uncertain An upset price should be fixed according to circumstances Probably in the districts of the Pegu and Irrawaddy Divisions a sufficient upset price for an outstill would be R500 In smaller and poorer districts the upset price may be less than this

38 The statistics given by the Chief Commissioner shew that the number of shops for liquor rose from 1,137 in 1876 77 to 2 46) in 1881 82, and since then has fallen to 1,346 For drugs the number of shops has recently been reduced to 17 only

CENTRAL PROVINCES

39 The Chief Commissioner Central Provinces says that the state of things described by the President of the British and Colonial Temperance Congress London does not exist in those Provinces for although a weak spirit distilled from the mohwa flower has always been consumed chiefly by the large aboriginal population in the Provinces yet the excise system in force is not that described in the President's letter The Chief Commissioner state that he has always been careful not to countenance any measures calculated to create or foster a taste for spirits The system of farming the right to license outstills to the highest bidder was in force under native rule and down to the time when the Central Provinces were formed and it was abolished upwards of twenty years ago There are now three kinds of distilleries in these Provinces viz sudder distilleries, contract stills and outstills No still not even an outstill can be worked in any place without a license from the Collector of the district If the Collector proposes to increase the number of distilleries in his district he must obtain the sanction of the Local Government to that step the precise number of shops to be opened in each district is fixed by the Collector subject to the control of the Commissioner of Excise and the Local Government, a shop cannot be opened in any village without the Collector's permission and, in short, a strict control is maintained over the establishment of both stills and shops

40 The following paragraphs are quoted from his letter —

5 * * * * As to the habits of the people in the matter of drinking it is of course true that in accordance with their religious sentiments Hindus of certain of the higher castes and Mahomedans do as a body abjure drink but in these Provinces these classes form but a small portion of the total population We have here in a country much of which is wild and hilly and covered with long stretches of forest a large aboriginal population and in certain parts of the Province large numbers of persons of the lowest castes who with their forefathers have always been accustomed to the use of liquor made from the flower of the mohwa tree This tree occurs abundantly all over the Central Provinces and the process by which spirit is distilled from the mowha flower in the wilder parts of the country is of the simplest character a couple of earthen pots and a piece of hollow bamboo to form a tube constituting the distiller's apparatus There is not a district in some portion of which spirit cannot under these circumstances be distilled illicitly without much fear of detection and experience has proved most convincingly that unless the inherited taste of these people for this stimulant is satisfied by the establishment within their reach of shops where they can buy taxed spirit they will resort to illicit distillation and render themselves liable to the penalties of the criminal law It would be useless even if it were expedient to attempt to suppress consumption by refusing to license shops Smuggling and its demoralising effects prosecutions and criminal penalties would under the conditions of these Provinces be the inevitable result The wisest policy is to adopt such measures as will operate as a check on excessive drinking and this is the policy which is followed here It may be added that in the malarious tracts which abound in the Central Provinces it is quite possible that the moderate consumption of a weak spirit such as that ordinarily consumed in these Provinces, has its beneficial effects in protecting the people from chills and fevers But however that may be there is the fact that the use of liquor in this part of the country has no connection with the advent of British rule and that steps were first taken upwards of twenty years ago to restrict its consumption

6 Enough has been said to show that, as concerns the Central Provinces, the information on which the letter from the President of the Congress is based is entirely misleading both in regard to the excise system in force and the habits of the great mass of the people in the matter of drinking It only remains to deal with the enquiry made in your letter under acknowledgment whether or not the rates of duty on liquor and drugs have been increased or decreased since the year 1860 61 The rates of duty on drugs have been materially increased more especially of late years and the consumption both of opium and ganja, the drugs in commonest use here is very strictly controlled It is less easy to give a definite reply to the enquiry in regard to liquor because we have no complete statistics of consumption The collection of such statistics in a country such as this and under the excise system found to be best suited to its varying circumstances, is an impossibility, and also because a portion only of the total sum raised by the taxation

of spirit is taken in the shape of a direct duty But there can be little doubt that the price to the consumer of taxed spirit of a given strength is considerably higher especially in some of the larger towns where the monopolies of vend now fetch high prices owing to keener competitions than it was in 1860 61

41 The statistics given by the Chief Commissioner shew that the number of shops which stood at about 6 000 from 1865 to 1880 has in recent years been about 8 000. The revenue from liquor, which was six or seven lakhs up to 1875, has recently gradually increased up to 14½ lakhs

**ASSAM**

42 The Province of Assam contains tracts of country which widely differ from each other in respect of population and customs

43 Regarding the aboriginal races whose abstemiousness English administration is supposed to have corrupted, we quote the following extracts of letters submitted by the Chief Commissioner —

*From the Deputy Commissioner of Kamrup,—No 3224 dated 18th March 1887*

3 When the British occupied Assam almost every cultivator of land grew a patch of poppy in the cold weather and as the use of the drug is acquired in its most fascinating form by smoking the householder as well as his women and children were confirmed opium consumers as the drug was collected by wiping off the juice of the poppy heads on rags which on being dried were quite prepared for smoking at the end of an ordinary pipe

4 Owing to the action of Government in stopping the cultivation of poppy in Assam in 1861 and introducing abkari opium in cakes the use of the drug is now limited almost exclusively to adult men very few women and no children are addicted to it The few women who consume it now are ordinarily of the prostitute class which is necessarily very limited and for statistical purposes may be excluded altogether The price of abkari opium has been gradually raised from R10 per seer to R32 so that additional discouragement has been given to its indiscriminate use

8 I am not aware that it is an historical fact that native dynasties frowned on the use of intoxicating liquors and drugs and that they were practically unknown in former times I have already stated that under the Assam Kings no restrictions whatever were placed on the consumption of opium and if the use of intoxicating liquors was not extensive it was owing to the superior attraction of opium as an exciting medium and its extreme cheapness It is not on record that any measures were ever taken by native dynasties to restrict the use of intoxicating drugs and liquors

9 The inhabitants of Assam have increased enormously in wealth since they have been under British rule and can now if they like indulge in more refined methods of intoxication It is within my recollection when large masses of the population ate their food off plantain leaves not being able to afford brass dishes when salt was a luxury and its substitute in ordinary use was potash obtained from the ashes of dried plantain leaves and other vegetation when the only garments worn by the people were woven in their own houses and Manchester goods were unknown or restricted to the rich In such a condition of poverty it was obviously impossible for the population to indulge in expensive stimulants, but opium was grown by all and was used by nearly all as the cost of cultivation was trifling and brought it within the reach of the poorest Physically the drug was most debilitating and to its indiscriminate use in former times may be traced the puny appearance of the inhabitants in many parts of the Province at the present day I think if these facts were brought to the notice of the Congress it would admit that the British system of excise in Assam at least has been productive of good and not of evil

*From the Deputy Commissioner of the Khasi and Jaintia Hills,—No 2519 dated 8th November 1886*

"2 With reference to the points raised by the President of the British and Foreign Temperance Congress I have the honour to remark as follows

"As regards the district of the Khasi and Jaintia Hills the remarks hardly apply as outside of Shillong excise rules cannot properly be said to apply On the broad question my opinion is that were there no excise system in India drunkenness would vastly increase with the increase of prosperity which this country enjoys The Jaintias are perhaps the most drunken race in the Province if not in India and they pay no excise taxes Several times respectable Jaintias have implored me and my predecessors to introduce the excise system with the express view of lessening intemperance but for various reasons this measure has not yet been adopted Of course it would be idle to deny that the establishment of a shop at a place where one was not in existence before tends to increase the drunkenness of that particular locality But this to my mind only shows that the desire to drink is omnipresent and that if the demand now creates a supply in spite of the heavy taxes raised as excise duty and in spite of all the vexatious rules and checks regulating the traffic in the absence of these taxes rules and checks for every one shop now in existence there would be a score if the Excise Department were abolished unless indeed the manufacture of liquor was altogether prohibited throughout India I should imagine that this is a measure which not even the Temperance Society would advocate but if they should do so I would oppose it on the grounds that it would be an intolerable interference with the liberty of the subject that India cannot afford to lose any revenue at all just now that the excise tax is the least burdensome of all taxes since no one need drink unless he likes that all civilised nations drink, and apparently in exact proportion to the extent of their civilisation and general progress (England taking the lead)

44 The general condition of the province may be stated in the words of the Chief Commissioner's letter —

"3 It will be observed that all officers are unanimous in their opinion that the excise system of Assam has in no way tended to cause increase of intemperance amongst the people, and in this

opinion the Chief Commissioner entirely agrees The figures furnished in the two statements appended to this report show very clearly that except in the case of country spirits the policy of this Administration since the Chief Commissionership was formed has been to reduce the number of excise shops in the Province Before 1874 75 the *mahal* auction system prevailed—that is to say the right to license an unlimited number of shops (opium, country spirits *ganja*, &c ) in each *mahal* or defined subdivision of a district was put up to auction Subsequently the system was modified somewhat by auctioning the right to open a limited number of shops only in the *mahal* sold the auction purchaser being allowed to locate his shops where he pleased. In the case of country spirits the auction price of these *mahals* was all the revenue that the Government realised In the case of opium and *ganja* the Government levied a duty on the drug that passed into consumption in addition to the auction price of *mahals* This duty as the reports of the Excise Commissioners show has been considerably raised within the last twenty years

In 1882 83 the *mahal* auction system was abolished and the shop auction system introduced Under this latter system the Commissioner of each excise division fixes the locality and limits the number of shops in each district and each shop is separately put up to sale duty on opium and *ganja* being realized in addition as under the *mahal* system Under this system a better control is exercised over the consumption of articles of excise shops are better distributed and their number has been and is still being reduced to the lowest number compatible with the legitimate requirements of the public

4 In regard to country spirits it is impossible to ascertain what the actual consumption has been of recent years as the shopkeepers cannot be made to keep accurate accounts In the case of *ganja* and opium we know what the consumption is because these articles of excise pay duty on what is actually passed out of the treasury or *ganja golahs* for consumption It is however quite certain that the consumption of country spirits has largely increased within the last ten years and will still go on increasing as the immigrant foreign population imported by our tea gardens increases In the six districts of the Assam Valley the native Hindu population do not as a rule consume country spirits They prefer opium while the semi Hinduised aborigines brew their own liquor which is not taxed so long as it is brewed for home consumption and not for sale The number of liquor shops in the Assam Valley Division was—

| | Population | No of country spirit and rum shops | No of liquor shops of all kinds.* |
|---|---|---|---|
| ' In 1874 75 | 1,916 697 | 75 | 111 |
| 1879 80 | | 126 | 185 |
| " 1885 86 | 2 225 271 | 168 | 206 |

In explanation of these figures I am to refer you to paragraph 5 of the Report of the Commissioner of the Assam Valley Districts The Commissioner has been taking steps to reduce the number of country spirit and rum shops as far as possible but the legitimate wants of the immigrant tea garden population must be supplied If we closed the shops or reduced them materially they would brew for themselves

The whole principle of our excise system is to prevent this home or illicit brewing by the establishment of a sufficient number of licensed shops to satisfy the legitimate wants of the people It is needless to say that this Administration does not recognise the desire to get drunk where it exists as a legitimate want nor does Mr Ward think that the number of country spirit and rum shops now existing in any district of the Province is such as to encourage such a desire where it does not exist '

' 6 The President of the British and Colonial Congress does not notice intoxicating drugs The following statement gives for each excise division the number of *ganja* and opium shops open at different periods during the past eleven years and the actual consumption —

| Division | Number of shops | Consumption in maunds | | | | | | Revenue derived from intoxicating drugs |
|---|---|---|---|---|---|---|---|---|
| | | Ganja | | | Opium | | | |
| | | Mds | Srs | Ch | Mds | Srs | Ch | R |
| Assam Valley Division— | | | | | | | | |
| 1874 75 | 3,782 | 184 | 19 | 4 | 1,729 | 34 | 0 | 11 50 372 |
| 1878 79 | 1 293 | 147 | 0 | 11 | 1 559 | 20 | 0 | 15 45,848 |
| 1885 86 | 1,273 | 139 | 12 | 8 | 1,355 | 22 | 15 | 16,48,406 |
| Surma Valley and Hill Districts Division— | | | | | | | | |
| 1874 75 | 400 | 683 | 29 | 13 | 107 | 17 | 0 | 1 53 676 |
| 1878 79 | 377 | 440 | 1 | 2 | 95 | 39 | 0 | 2 03 953 |
| 1885 86 | 342 | 376 | 14 | 0½ | 90 | 33 | 2 | 2 56 067 |

The large reduction of shops is explained by the abolition of the mahal system referred to above The reduction in the consumption of intoxicating drugs in both divisions accompanied by an increase in the revenue is a fact which may the Chief Commissioner thinks be brought to the attention of the President of the British and Colonial Temperance Congress as illustrating the principles upon which the administration of the Excise Department is conducted in Assam.

* i e country spirits rum imported wines *tari*, *pachwai* *Tari* and *pachwai* shops do not exceed six in the whole division Imported wines are rarely consumed by the masses

OTHER PROVINCES

45 It remains to note the circumstances of three smaller provinces under British administration The first of these, Berar is in many of its features akin to the Central Provinces, and the Commissioner gives the following account of it He states that the farming system, whereby the monopoly of vend within a given area is put up to auction and is disposed of to the highest bidder has been in force since the assignment of the province to the British Government that the number of retail shops is strictly limited to that clearly required by the wants of the people, and that the contractors are on no account allowed without the special sanction of the Deputy Commissioner to increase their number the object of course being it is stated, to obtain the highest possible amount of revenue distributed among the smallest number of places of vend, or, in other words, to heighten the price of liquor as far as possible The Commissioner is of opinion that any greater restriction in the number of places of vend for liquor would probably force the people to distil surreptitiously for themselves, for the only spirit manufactured in the province is that distilled from mohwa and mohwa trees abound in Berar The Commissioner says that, apart from the rise of the revenue which may sufficiently be accounted for by the growing numbers and more diffused wealth of the population there are no indications that inebriation is at all a common or increasing vice among the people

46 The number of liquor shops has been about 2 400 ever since 1870, except for three years 1875 to 1878, when it fell to about 1,800 The revenue fell from 9¾ lakhs in 1870 71 to 8 lakhs during the period 1873 to 1878, but since then it has gradually increased to about 11 lakhs

47 As regards Coorg, the Chief Commissioner states that the system of farming to the highest bidder the right of manufacture and sale of spirits is the old native system which prevailed in Coorg down to 1860 61 and is still in force in old fashioned Native States and that under this system there was no check at all on the amount of liquor the contractor could brew or the number of shops he might establish The first result of the sudder distillery system was, in Coorg a falling off of revenue but in 1870 71, under the influence of revenue prosperity from expansion of coffee enterprise and from better management, the revenue greatly increased In 1873 74 and again in 1877 78 the still head duty was raised, but though these measures must have made the liquor considerably dearer, they did not apparently check consumption, for the revenue went on increasing The Chief Commissioner says that for the last four or five years the revenue has shewn some tendency to decrease apparently on account of the depression of the coffee industry The Chief Commissioner agrees with the Commissioner in thinking that Government in Coorg is not open to the reproach of having led the people into intemperance by its abkari system that the Temperance Congress appears to him to be under a misapprehension as to facts for in the Punjab and in Coorg the two parts of India in which the Chief Commissioner (Mr Lyall) has personal knowledge of the question the result of the abkari system of the British Government has been to immensely raise the price of arrack above that at which it was sold under Native rule and in the earlier years of the British administration It is stated that spirit which sold formerly at two annas per bottle or less now sells at one rupee The Chief Commissioner observes that certain classes, or individuals of certain classes, may have taken to drinking under British rule, who in former days were prevented by tribal or family usage from drinking but if this is so it must be due to the greater license or liberty of the age and to the decay of respect for old usage

48 The Chief Commissioner Ajmere Merwara states that habits of intemperance are, no doubt, more common in those districts than they were twenty years ago but he agrees with the Commissioner in thinking that this result may justly be attributed in great measure to the increase in wealth and the improved means of communication which have been introduced in that period, and the consequent extension of the market for intoxicating liquors He is of opinion that ordinarily the real remedy for an increase in intemperance among the people would be the total prohibition of the manufacture of strong country liquor, but in these districts surrounded as they are by Native States, where strong liquor is freely brewed, such a measure would in any case be necessarily of doubtful efficiency

49 Up to the year 1883 the monopoly of the manufacture and sale of spirit was sold by auction to the highest bidder, but under this arrangement general complaints were made of the inferior quality of the country liquor, and accordingly the Bombay sudder distillery system was introduced in a modified form in the year 1884 Under this system, which is still in force, the manufacture of liquor is confined to the central distillery at Ajmere and the Government receives a still head duty fixed according to the alcoholic strength of the liquor sold The exclusive right to manufacture and sell country spirit within certain maximum rates* is sold by auction to the highest bidder

| | Still head duty | Maximum selling-price | |
|---|---|---|---|
| | R a | R a | |
| * 15 under proof | 1 8 | 4 8 | per gallon |
| 25 | 1 4 | 3 12 | |
| 50° | 1 0 | 3 0 | |

50 The statistics given shew that the number of liquor shops has ever since 1876 77 been a little over 180, and that during the ten years in question the liquor revenue has increased from R40,000 to R90,000

EXPLANATION

The following vernacular terms are used in the above correspondence —

*Abkari* Excise

*Sayer* Inland imposts included Excise Revenue under the ancient Native system

*Mal* Land Revenue.
*Mahal* The area (geographical or otherwise) comprehended within a farm or other settlement of revenue
*Sudder distillery* An erection or enclosure appointed by the Excise authorities within which licensees are allowed to distil spirits
*Taluka* A subdivision of a district

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STATEMENTS REFERRED TO IN PARA 21 OF THE ENCLOSURE OF THE PRECEDING DESPATCH

*Statement shewing the quantities of toddy spirit and mowra spirit of the strength 25° U P consumed in the Island of Bombay during each of the ten years from 1872 73 to 1881 82, and the rates and amounts of duty realized thereon &c &c*

| Years | MOWRA SPIRIT | | | TODDY SPIRIT | | | | | | TOTAL. | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of gallons spirit consumed | Rate of duty charged per gallon | Amount of duty realised | NUMBERS OF TREES LICENSED TO BE TAPPED | | | Rate of tax per tree per annum | Estimated number of gallons spirit produced | Amount of tree tax realizations | Number of gallons of spirit mowra and toddy consumed | Amount of duty realised |
| | | | | Cocoa-nut | Brab | Total | | | | | |
| | | R a p | R | | | | | | R | | R |
| 1872-73 | 559 630 | 1 0 0 | 5,59,630 | 24 783 | 1 972 | 26 755 | 6 | 347,815 | 1 60 530 | 907 445 | 7 29 160 |
| 1873-74 | 553 025 | 1 0 0 | 5 56,912 | 23,649 | 1 818 | 25 467 | 6 | 331 071 | 1 52,800 | 884 096 | 7 09 711 |
| 1874-75 | 599 115 | 1 0 0 | 6,20 208 | 21 441 | 1 103 | 22,544 | 6 (a) & 7 (b) | 293 072 | 1 56 4[illegible] | 892 187 | 7 76,661 |
| 1875-76 | 656 700 | 1 0 0 | 7 16 479 | 23 199 | 1 616 | 24 815 | 7 | 322 595 | 1 73 70 | 979 29 | 8 90 184 |
| 1876-77 | 418 997 | 1 12 0 | 8 24,899 | 10 162 | 1 183 | 11,345 | 9 | 147 464 | 1 02 105 | 566 462 | 9,27 001 |
| 1877 78 | 362,266 | (a) 1 12 0<br>(b) 2 4 0 | 8 11 926 | 21 074 | 1,333 | 72 407 | 9 (a) & 12(b) | 291,291 | 2 39 300 | 653,557 | 10,51,226 |
| 1878-79 | 295 110 | 2 4 0 | 7 28 167 | 21,376 | 936 | 22,312 | 15 | 290 056 | 3 34 680 | 585 166 | 10 62,84 |
| 1879-80 | 320 415 | 2 4 0 | 799 108 | 15 855 | 650 | 16 505 | 15 (a) & 18(b) | 214 565 | 2 76 459 | 534 980 | 10 75 567 |
| 1880-81 | 380 759 | 2 4 0 | 948 837 | 1 ,290 | 269 | 15 559 | 18 | 202 267 | 2 80 06 | 583 096 | 12,28 899 |
| 1881-82 | 400 434 | 2 4 0 | 989 300 | 17 469 | 230 | 17 699 | 18 | 230 087 | 3 18,582 | 630 21 | 13 07 88 |

(a) For the first five months of the year
(b) For the last seven months of the year

*Statement shewing the quantities of country spirits consumed in the Surat District during each of the ten years from 1872 73 to 1881 82, and the rates and amount of duty realized thereon &c &c*

| Years | Tracts supplied with liquor from the Surat Distillery | | Population of the tracts supplied. | Number of gallons of spirit issued from the Distillery | Rate of duty levied per gallon | Amount of duty collected | Remarks |
|---|---|---|---|---|---|---|---|
| | | | | | R a p | R | |
| 1872 73 | Surat City and six miles round | | | 85 523 | 1 4 0 | 1 06 904 | See remarks in the Ahmedabad statement above |
| 1873 74 | Ditto | ditto | | 89 105 | 1 4 0 | 1 11 381 | |
| 1874-75 | Ditto | ditto | | 99 053 | 1 4 0 | 1 23 816 | |
| 1875 76 | Ditto | ditto | 107 149 | 94 375 | 1 4 0 | 1 17 969 | |
| 1876 77 | Ditto | ditto | | 95 861 | 1 4 0 | 1 19 826 | |
| 1877 78 | Ditto | ditto | | 86 964 | 1 4 0 | 1 08 705 | |
| 1878 79 | Ditto | ditto | | 45 222 | 2 0 0 | 90,444 | |
| 1879-80 | Surat City, Chorasi, and Olpad talukas | | 221,840 | 75 312 | 2 0 0 | 1,50 624 | |
| 1880 81 | Ditto | ditto | 221 840 | 77 634 | 2 0 0 | 1 55 268 | |
| 1881 82 | Surat City, Chorasi Olpad and Bardoli talukas | | 292 767 | 94,542 | 2 0 0<br>1 8 0 | 1,77 767 | |

*Statement shewing the quantities of country spirits consumed in the Balsar District during each of ten years from 1872 73 to 1881 82, and the rates and amount of duty realised thereon, &c, &c*

| Years. | Tracts supplied with liquor from the Balsar Distillery | Population of the tracts supplied | Number of gallons of spirit issued from the Distillery | Rate bond per gallon | Amount of duty collected | Remarks |
|---|---|---|---|---|---|---|
| | | | | R a p | R | |
| 1872 73 | Town of Balsar and six miles round | 11 313 | The Balsar Distillery was not opened till 1873 74 | | | See remarks in the Ahmedabad statement above |
| 1873 74 | | | | | | |
| 1874-75 | Ditto ditto | | 56 853 | 0 8 0 | 28 426 | |
| 1875 76 | Ditto ditto | | 62 676 | 0 8 0 | 31 388 | |
| 1876 77 | Ditto ditto | | 62 358 | 0 8 0 | 31 179 | |
| 1877 78 | Ditto ditto | | 65 880 | 0 8 0 | 32 940 | |
| 1878 79 | Ditto ditto | | 67 600 | 0 8 0 | 33 800 | |
| 1879 80 | Ditto ditto | | 22 270 | 1 0 0 | 22 270 | |
| 1880-81 | Town of Balsar and the Balsar and Pardi talukas | 129 956 | 75 362 | 1 0 0 | 75 362 | |
| | Ditto ditto | 129 956 | 86 689 | 1 0 0 | 86 689 | |
| 1881 82 | Town of Balsar and the Balsar Pardi Jalalpur and Chikhli talukas | 270 631 | 87 267 | 1 8 0 | 1,30 900 | |

No 63 dated 18th August 1887

From—The Secretary of State for India

To—The Government of India

Question by Mr Bryce dated 22nd July 1887
Answer
Question by Mr Bryce dated 2nd August 1887
Answer

With reference to recent correspondence terminating with your telegrams of the 30th ultimo, I forward herewith for Your Excellency's information copy of the papers noted in the margin respecting the issue of licenses for the sale of intoxicating liquors and opium in Burma

2 You state in one of your telegrams of the last mentioned date that you do not understand why the question is now raised as no orders have been passed by you since the Regulation of 19th March 1886, a matter in regard to which I am addressing you separately in the Legislative Department I find however in the Proceedings of the Chief Commissioner, Burma for December 1886, distinct proposals on the part of Mr Crosthwaite in connection with this matter The reply which I caused to be given to Mr Bryce on the 22nd July last, was founded mainly upon this document which was considered likely to form the basis of any measures which might be deemed expedient As, however, you explain in your telegram of the 6th instant that some recent action has taken place in connection with the grant of spirit licenses in Burma, it is not necessary further to allude to this matter, especially as I now gather from you that the whole subject of the Burmese opium and liquor traffic is under consideration I shall, therefore, await a full report of your proceedings including a Return of Licenses for the Sale of Intoxicating Liquors and Opium issued in Upper Burma since the annexation of that country, showing the number of such licenses issued the times at which, the districts for which, and the periods for which they have been issued, the prices paid for them respectively, the conditions or regulations subject to which they have been issued, and the estimated number (so far as is ascertainable) of Chinese of Shans, and other non Burman Buddhists and of non Burmans who are not Buddhists, in each of the several districts aforesaid

3 I do not desire to fetter your discretion in general matters of administration, and it does not seem necessary that you should receive my special sanction before making such arrangements for the Revenue administration of the Province as you may consider necessary I desire however, to impress upon you that the strongest precautions should be taken to prevent the sale of opium and spirits to Burmans and the issue of licenses in places where the population is purely Burmese

4 I am aware of your desire to be informed at once when the attention of Parliament is likely to be called to any subject of Indian administration, and I know that you are fully alive to the expediency in matters of importance of keeping me duly informed as to the progress of affairs In the present instance however, the only details procurable are contained in the volumes of proceedings where the narrative is disconnected and incomplete nor is it possible in some cases to trace accurately the course of events seeing that isolated circumstances are frequently modified by subsequent transactions

Friday 22nd July 1887

5 Mr Bryce,—To ask the Under Secretary of State for India —

(1) Whether it is the fact that, under the Native Kings of Independent Burma, the sale and use of intoxicating spirits and of opium were strictly prohibited to natives

(2) Whether the Government of India has lately enquired, from the officers in charge of districts in Upper Burma, their opinion as to the propriety of licensing the sale of intoxicating spirits and of opium

(3) Whether the great majority of the officers so consulted have reported against the introduction of such a licensing system, and stated that it would prove highly injurious to the Native population

(4) And whether, notwithstanding such reports, the Government of India have lately made an order for the issue of licenses for the sale of spirits, and intend to authorize the sale of opium

(1) and (2) Yes

(3) The reports have not yet reached the Secretary of State, but he understands that the introduction of a general licensing system for the sale of intoxicating liquor and opium is deprecated

(4) No such order has been reported to the Secretary of State But it may become expedient to grant licenses for the sale of spirits in such towns as Mandalay Bhamo, and other places where Chinese and other non Burmans chiefly congregate The Chinese, Shans Kachyens, and other non Burman races have long been in the habit of consuming opium which is imported from Yunnan, and it may be expedient to regulate the sale of opium by restricting it to the larger towns, and forbidding its sale to Burmans or in country districts Whatever regulations are made will be for the purpose of restricting the sale of spirits and opium in the interest of public order and of preventing their sale to Burmans and most certainly not with the view of raising revenue thereby

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Tuesday 2nd August 1887

22 Mr Bryce,—To ask the Under Secretary of State for India,—

(1) Whether any licenses for the sale of intoxicating spirits have already been issued in Upper Burma, and whether if so some such licenses have been issued in districts where there are no Chinese and the population is purely Burmese

(2) Whether Her Majesty's Government will now consent to present to the House the reports recently received by the Government of India from officers in charge of districts in Upper Burma relating to the question of issuing licenses for the sale of intoxicants and of opium together with other correspondence bearing on the subject which they can properly produce

(3) And whether Her Majesty's Government will undertake that no licenses for the sale of intoxicants or of opium in Upper Burma shall be issued until those reports have been presented and until the Regulations under which it is proposed to issue such licenses have been laid upon the table of the House

(1) The Secretary of State is informed by the Viceroy that no orders relating to the sale of either opium or spirits in Upper Burma have been issued by the Government of India since the approval of the Regulation of 19th March 1886 Under this Regulation the sale of opium and spirits to Burmans was prohibited All licenses issued and now subsisting have been issued under this Regulation

(2) The reports referred to have not yet been received by the Secretary of State and cannot, therefore, be now presented to the House On their arrival the Secretary of State will consider them and all other correspondence on the subject, with the view of giving to Parliament all information bearing on the subject which can properly be produced

(3) All licenses to sell opium or spirit are only issued under condition that these articles shall not be sold to Burmans The issue of licenses cannot, in the opinion of the Government of India, be suspended because then the importation of opium the manufacture of spirit, and the sale of both would at once be unrestricted The Secretary of State is informed that the whole subject of the Burman opium and liquor traffic is still under the consideration of the Chief Commissioner of Burma and his proposals are not yet before the Government of India But the Secretary of State will intimate his opinion to the Viceroy that the strongest precautions should be taken to prevent the sale of opium and spirits to Burmans and the issue of licenses in places where the population is purely Burmese

No 69 (Revenue) dated 31st August 1887

From—The Secretary of State for India

To—The Government of India

With reference to the letter of Your Excellency's Government in the Department of Finance and Commerce, No 166, dated 25th June last, respecting the Abkari traffic in India I forward herewith for your information copy of a letter * which I have caused to be addressed to the President of the British and Colonial Temperance Congress on the subject

* Dated 25th August 1887

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No 998 R S and C dated 25th August 1887

From—Sir John E Gorst Under Secretary of State for India

To—The President British and Colonial Temperance Congress

With reference to previous correspondence, terminating with my letter of the 10th August 1886 regarding the liquor traffic in India I am directed by the Secretary of State for India in Council to enclose, for your information, copy of a letter † from the Government of India on the subject

† Finance and Commerce No 166 dated 25th June 1887

Your Lordship will observe from these papers that the problem to which the British and Colonial Temperance Congress have directed attention is extremely complex and that the object which the various Governments have in view is the adaptation of the several methods of excise administration to the different conditions which present themselves in each locality But it is shown that there are no grounds for the imputation that the fiscal system adopted in India affords undue facilities for drinking in defiance of Native opinion or that misery and ruin are being spread amongst many families of the industrial classes on the contrary, though the revenue is higher in consequence of the increase of taxation and the diminution of smuggling, the consumption is smaller and much better regulated than was the case in former years

As regards the Province of Burma to which particular reference is made I am to point out that undue restrictions on the sale of liquor and high taxation are invariably followed by illicit distillation at the same time there has been a considerable decrease in the number of shops during the last few years I am to add that as regards the indigenous population of Burma, instructions have already been given that the strongest precautions should be taken to prevent the sale of opium and spirits

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No 28 (Revenue) dated 19th April 1888

From—The Secretary of State for India,

To—The Government of India

In continuation of my Despatch No 63, dated 18th August last, I forward a copy of the *Times** newspaper report of a debate in the House of Commons on ' * * * the extension of the sale of intoxicating liquors for (Indian) revenue purposes with serious results to the moral and material welfare of the people A copy of Your Excellency's Despatch No 166, dated 25th June 1887, which reported fully upon the Indian excise administration, had been printed by order of the House of Commons, and was in the hands of the Honourable Members before the recent debate

* (Deposited)

2 I am satisfied that in controlling and directing the Indian excise administration the Supreme and Local Governments are following and have followed the principle that as high a tax as possible should be placed on spirits without giving rise to illicit distillation In the interests of the Indian people as well as in the interest of the Indian Treasury, the excise systems of India must always be based upon the considerations—

(1) that an extension of the habit of drinking among Indian populations is to be discouraged,

(2) that the tax on spirits and liquors should be as high as may be possible without giving rise to illicit methods of making and selling liquor

Subject to the above considerations, as large a revenue as possible should be raised from a small consumption of intoxicating liquors

3 Your Excellency's recent Despatch, and also the periodical excise reports, show that your Government and the Local Governments practically shape the Indian excise administration in conformity with these considerations At the same time, I occasionally find in periodical reports passages which read as if the increase of the excise revenue was the paramount object of good excise administration, and as if additional facilities for liquor drinking might be sometimes given more readily than the actual needs of the people demand I think it desirable that Your Excellency's Government should take an early opportunity of drawing the

attention of Local Governments to the principles by which their excise administration ought to be guided

4 The report of the Bengal Excise Commission points to the conclusion that some years ago the number of licensed outstills and liquor shops was unduly increased in parts of Bengal And I am glad to find that the action taken by the Government of Bengal on that report has resulted in a considerable reduction of liquor shops and of the estimated quantity of spirits passed into consumption I incline to the view—a view upon which the Local Governments appear generally to act—that the central distillery system is preferable to the outstill or the contract system for all places and tracts where the population is large and where adequate means exist for supervising and controlling the distillery arrangements Under that system every gallon of spirit passed into consumption must pay the full duty, whereas under the contract system, and still more under the outstill system, it is the interest and in the power of the distiller to make as much spirit and to push the sale thereof by cheapening liquor as far as he possibly can

5 I shall be glad to receive a copy of any instructions that Your Excellency may see fit to issue in accordance with the remarks contained in the foregoing paragraphs

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No 159 dated 16th June 1888

From—The Government of India,

To—The Secretary of State for India

In Despatch No 63, dated the 18th August 1887, Your Lordship desired to be furnished with "a full report of our proceedings, including a return of licenses for the sale of intoxicating liquors and opium issued in Upper Burma since the annexation of that country, shewing the number of such licenses issued, the times at which, the districts for which, and the periods for which they have been issued, the prices paid for them respectively, the conditions or regulations subject to which they have been issued, and the estimated number (so far as is ascertainable) of Chinese, of Shans, and other non Burman Buddhists and of non Burmans who are not Buddhists, in each of the several districts aforesaid" It was at the same time stated that, though it was not necessary that we should obtain sanction before making arrangements for the revenue administration of Burma, Your Lordship desired to impress upon us that the strongest precautions should be taken to prevent the sale of opium and spirits to Burmans We have now the honour to forward copies of communications received from the Chief Commissioner of Burma, which are noted in the schedule annexed to this Despatch, and to report the orders which we have passed on the proposals submitted by him

2 Before discussing the question how the traffic in opium and intoxicating liquors in Upper Burma should be dealt with, it is necessary first to consider what the present facts are regarding their use The answers given by the district officers to the series of questions put to them by the Chief Commissioner shew not only what the present condition of Upper Burma is in this respect, but also what it was under the late Burmese Government It may not be wise to assume that these answers in all cases shew correctly what proportion of the people are abstainers, and what proportion are non abstainers, but the broad facts are such as can be readily ascertained, and these have been placed beyond doubt by the enquiries which have been made by the district officers It is clear that drinking, whether of rice spirit jaggery spirit, or of toddy, has always been and is a fairly common practice in Burma It is practised somewhere commonly, somewhere rarely, but the fact is there and the main features of the situation are shewn to be—

(1) The people of Burma in every district drink, in some places abstention is the rule and in others the exception

(2) The sympathies of the respectable classes, or at any rate of those among them who are of mature age, are decidedly against a policy of allowing unrestricted sale, though there has been no formal protest emanating from Burmans themselves

(3) Drunkenness was an offence under the monarchy, but there was not even the pretence of a systematic repression of it, the administration of the prohibitory ordinance being altogether capricious

3 In the case of opium also the facts are simple No license for sale or import of opium has been given, and no revenue is derived from the traffic,

but the traffic certainly exists, and the stringent rules against the sale of opium which were enacted, and it is said somewhat rigorously enforced, as soon as we took over the country, failed altogether to suppress the trade, although they caused it to disappear from public view, and at present opium is reported to be cheap and easily procurable The prohibitions of the late Burmese Government against the possession of opium were equally ineffective and in conflict with its official actions An import duty of R5 a *viss* (3 65lbs) was in fact charged on opium imported into Mogaung, and it was so common as to be used as a medium of exchange at the jade mines With respect to the inconsistency shewn by the late Burmese Government in this matter, it is pointed out that a similar prohibition was in force against killing animals, although there were classes who had no other means of livelihood than catching fish

4 It is clear then that in both cases we have to deal with a large existing traffic, and the first question which arises is whether it is possible by legislation to suppress this traffic, and to wholly prevent the consumption of either opium or intoxicating liquor If it is not possible to enforce a law of this nature, then the only alternative is to regulate and control the traffic, and any attempt to regulate it must commence with the establishment of a system of licenses By this means, although the price of licit liquor may be higher than the previous price of smuggled liquor, a considerable part of the demand for illicit liquor will be removed, and as the methods of manufacture and the channels of the traffic become known, there will be a chance of the remaining trade in smuggling being successfully dealt with In that case, however, it is important to observe that the only questions with which the Government of India has to deal are questions not of principle but of administration and they are questions which have already become thoroughly familiar under the very varied conditions which exist in different parts of India

5 As regards the question of fact whether Government is able to carry out a policy of absolute prohibition, we cannot hesitate to adopt the conclusion that the Local Administration is in the best position to judge of what it can do and of what it cannot do, and we agree with the Chief Commissioner in thinking that in Upper Burma a law for this purpose could not be practically enforced On this point the Chief Commissioner in his first letter simply remarks that by any one who has seen the country and knows the character of the people to be dealt with and the means at the disposal of Government, the task of preventing illicit importation of opium or illicit manufacture and consumption of liquor will be admitted to be hopeless As, however, we consider it a matter of importance that there should be no misapprehension regarding this, we desire to draw attention to some of the difficulties which render an experiment of this kind less likely to be successful in Upper Burma than elsewhere

6 In other parts of India, where the country is thickly populated, thoroughly known and has long been opened out and settled, where we maintain costly preventive establishments, and where licit opium and liquor are offered for sale at prices which if high compared with the incomes of the people, are not prohibitive—we nevertheless find from the records of our Criminal courts, and from other sources of information available to us that smuggling is extensively carried on In Upper Burma, however the country is to a great extent sparsely populated, unknown, impassable, and covered with jungle, and the facilities for smuggling are immensely greater In such a country it is practically impossible to prevent the importation of opium or the manufacture of illicit liquor A proposal to establish a customs line along the frontier was, indeed, considered by the Chief Commissioner, but after consultation with the various local officers it was abandoned as hopeless apart from the consideration that it was quite impracticable on account of the prohibitive cost, and, as regards liquor, it is stated that in the wild forest and jungle with which the country is covered, illicit distillation can be carried on without fear of detection It is obvious too that the same causes render easy the illicit sale of opium and liquor when once they have been brought into or manufactured in the country

7 In addition to this, the agencies which the Government might be able to utilise for purposes of detection are not such as have much chance of successful working It is pointed out by the Chief Commissioner that, though the opinion of the priesthood and of the better classes is adverse to the use of intoxicating liquor, it is idle to expect any active support from these classes in

the enforcement of a restrictive law In Lower Burma it is reported that little assistance is obtained from informers and from rival dealers, and there appears no reason to expect that such assistance will prove more useful for detective purposes in Upper Burma There remains only the agency of the police Of these the Burman recruits may be regarded as for this purpose untrustworthy The force is, however, almost wholly composed of foreigners, and the foreign police officers can be at once identified, they have little sympathy with the people, and even if they were not already otherwise fully employed, and could always be relied on to resist the powerful and persistent inducement that will be offered to secure their passive assistance, they would constitute a most unpromising agency for employment on detective duties Nor, apart from the evils of endeavouring to enforce a law which could be so easily evaded, and which must necessarily in its punishments be capricious and unpopular, is there any probability, even if the Government were prepared to sacrifice progress in all other directions in order to pay for improved administration in this one that in such a country a policy of absolute prohibition would meet with any real success The alternative is therefore forced on us of bringing the traffic under control by the establishment of as complete an excise system as the conditions of the case admit

8 The following are the proposals of the Chief Commissioner for the purpose of regulating and controlling the traffic in intoxicating liquors —

(1) to extend the Excise Act to Burma, so as to give a legal basis to the measures of restriction and prevention which it is intended to introduce,

(2) as regards the three northern districts—Bhamo, Myadaung and Ruby Mines—where drinking is as common as in India, to adopt the ordinary Indian method of licensed central distilleries or regulated outstills for manufacture, and to sell by auction the privilege of vend at places where a demand for spirits exists

(3) in other places to confine manufacture and sale to the head quarters of subdivisions and districts to allow manufacture at central distilleries, or, when consumption is too small to admit of the expense of such a system by regulated outstills, and to sell by auction the privilege of vend but to condition it in every case by a prohibition of sale to Burmans,

(4) to license the sale of toddy (*tari*) in districts where palms are numerous, and to tax it by prohibiting sale except under licenses and by selling by auction the privilege of sale

9 We have sanctioned these proposals, with the exception of those for the taxation of toddy The arrangements proposed by the Chief Commissioner as regards other liquors are really designed to prevent distillation and sale, except under conditions of taxation, and to control the consumption by limiting the sources of legitimate supply, and though it is to be feared that these will be only partially successful, and that licensed distilling and selling may be made a cloak for illicit dealing yet this is inevitable in the beginning and it is a stage that has to be passed through As regards toddy, which is a comparatively innocuous beverage, we are inclined to doubt whether the time is ripe for introducing any licensed system into purely agricultural tracts There is no evidence before us that a trade in toddy exists there, the people drink their own toddy, but there does not appear to be a class of persons who buy it from one set of people to sell it to another We have accordingly directed the Chief Commissioner not to give licenses for sale of toddy or establish licensed shops except in townships where he finds that a real demand has given rise to a traffic which it is necessary to regulate

10 In the case of opium, the Chief Commissioner proposes—

(1) to extend the Opium Act of 1878 to Upper Burma,

(2) to license import by anybody wishing to import opium on payment of a duty of R15 a *viss* the opium being kept under surveillance by public officers from the time of its first import till its final delivery to the retail vendor,

(3) to allow opium shops to be licensed for retail sale at 21 towns only, and

(4) to prohibit sale to Burmans

11 The first, second, and fourth of these proposals we have accepted At present so little is known as to the nature and extent of the local opium traffic and as to the effect of any rules which may be introduced, that no system can be other than experimental The whole trade is at present illicit, but it is known to exist, and the only chance there is of suppressing smuggling is to introduce some regular system and to watch its operation Smuggling will no doubt continue, but it will not be untraceable, especially as the number of consumers is limited. The third proposal—to allow opium shops to be licensed for sale in 21 towns—we have carefully considered, but, after examining the returns which the Chief Commissioner has submitted, we think it probable that the number may with safety be still further reduced, and we have requested him to reconsider his proposal with a view to this being done We enclose a statement giving detailed information regarding the 21 towns in which he proposes to permit the retail sale The Chief Commissioner has also submitted for approval rules drawn up under the Excise and Opium Acts They require revision especially in the matter of form, but this will be carried out at leisure, and in the meantime we have sanctioned their immediate introduction subject to a few alterations, such as the insertion in the form of Opium License of the condition already prescribed in the regulations, which prohibits sale to Burmans

12 We have also directed the Chief Commissioner to give effect to the proposed arrangements, both as regards opium and as regards intoxicating liquors, with as little delay as possible

13 In conclusion, we take the opportunity of expressing regret that Sir John Gorst should have stated in the House of Commons, when replying to Mr Bryce on the 24th April, that the long delay on the part of the Government of India in furnishing this information was "unjustifiable" We need scarcely remind Your Lordship that Upper Burma in its rural parts is even now a practically unknown country When it is recollected that it has been under our administration for two years only, that nearly all the energies of the district officers have been required for the suppression of disorder and the introduction of an organised system of administration, that many of them are new to the people, to their customs, and even to their language, that nothing is so difficult to acquire as a knowledge of the secret habits of an alien race, we think we have reason to object to the implication that there has been any dilatoriness on the part of our officers in dealing with this difficult subject Indeed, we are certain that, when Your Lordship observes the extent, the minuteness, and the character of the information which we are now in a position to supply, you will be ready to acknowledge that the inconsiderate complaints of delay preferred against the Government of India, or rather against the Chief Commissioner of Burma and his officers, in reference to this matter, are both unjust and ungenerous There are probably no officials in the British Empire whose duties are being discharged under such difficult and anxious conditions as those of Sir Charles Crosthwaite and his subordinates, or upon whose physical energies there is at this moment a greater strain Sir Charles Crosthwaite was aware that the investigation upon which he was engaged was one of the most vital importance, that it was occupying the attention of a large body of public opinion at home, that out of it there might arise a hot and bitter controversy, that his policy would be closely scrutinised, and that consequently it was absolutely necessary for him to ascertain with the utmost preciseness the multifarious and frequently obscure conditions and facts upon which that policy would have to be based, and we are decidedly of opinion that the delay of a few months more or less in collecting and digesting the information on which to lay down the lines of the policy to be pursued, in excise matters, in our newly-acquired territory, was much less important than the obligation to render it as accurate and complete as possible

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No 3361 dated 22nd June 1888.

From—E J Sinkinson Esq, Officiating Secretary to the Government of India, Department of Finance and Commerce

To—The Chief Commissioner of Burma

I am directed to acknowledge the receipt of your letter No 526, dated the 20th March 1888, submitting, for the sanction of the Government of India,

your proposals for dealing with the traffic in opium in Upper Burma, and for restricting the use of the drug as far as practicable

2 From the replies submitted by the district and divisional officers, it is clear that Government has to deal with a considerable existing traffic in opium although no license for the sale or import of opium has been given, and although no revenue is derived from the traffic It is shewn also that the difficulties in the way of a policy of absolute prohibition are greater in Upper Burma than elsewhere, and that such a policy could not be sucessfully enforced In these circumstances you propose—

(1) to extend the Opium Act of 1878 to Upper Burma,
(2) to license import by anybody wishing to import opium on payment of a duty of R15 a *viss*, the opium being kept under surveillance under the usual regulations till its final delivery to the retail vendor,
(3) to allow opium shops to be licensed for retail sale at 21 towns only, and
(4) to prohibit sale to Burmans

3 The first, second, and fourth of these proposals are accepted At present little is known as to the nature and extent of the local opium traffic, and the effect of any rules or system which may be introduced can only be conjectured The whole trade is at present illicit, but it is known to exist, and the only chance of suppressing smuggling is to introduce a system of licensing and restricting the traffic and to watch its operation Smuggling will no doubt continue, but it will not be untraceable, especially as the number of regular consumers is not very large The third proposal—to allow opium shops to be licensed in 21 towns—has been carefully considered, but, after examining the statements submitted by you, the Governor General in Council thinks it probable that the number of licensed shops may with safety be still further reduced and I am to request that you will reconsider your proposals with a view to this being done A copy of a statement which has been drawn up in this office from the information supplied by you is forwarded herewith The statement shows the distribution of the population in the places in which it is proposed to permit retail sale of opium, and I am specially to draw attention to the fact that the Burman population of Yeu and Meiktila is shown as 100 per cent and 99 per cent of the whole population In connection with this subject, a copy of a telegram from the Secretary of State, dated 1'th May, is forwarded for your information, and should be acted on

4 The draft Opium Rules submitted with your letter have not yet been systematically revised by the Government of India Their revision will be undertaken together with the revision of the Punjab Rules on which they are based, but in the meantime, in order to avoid delay, the Governor General in Council sanctions the rules as they stand, subject to the following slight modifications in the forms of licenses —

(1) Intoxicating drugs other than opium should not be mentioned in the form of License for Wholesale Vend, as the sale of these is prohibited in Rule 2
(2) In the License for Retail Vend the amount of opium permitted to be sold to one purchaser should be 10 tolas, and not 3 tolas
(3) A condition should be inserted in the forms of licenses prohibiting sale to Burmans

5 The Governor General in Council also invites your attention to the question whether it may not be possible eventually to introduce the Bengal system of supplying excise opium, or a modification of it, into Upper Burma The Bengal excise opium is made up in cakes of one seer each, wrapped in a special kind of oil-cloth and is recognisable at sight It is probable that Yunnan opium is imported in all sizes, shapes, and qualities, and apparently, therefore, licit opium could be rendered identifiable by collecting it at a factory and making it up in blocks or balls of uniform weight to be sold to the licensed vendors Under such a system all opium imported from Yunnan, or grown by cultivators, would be secured and brought to the Government Factory, and

bought at a fair fixed price by Government, all the opium thus bought would be made up into cakes of approved shape and weight, and the licensed vendor would obtain his opium from the Government Treasury, paying the fixed Government price per seer In this connection I am to forward a copy of corre spondence which has been submitted by the Government of Bengal regarding a proposal which is under the consideration of that Government to issue opium in cakes weighing one tola each

6 Copies of a Despatch to the Secretary of State on the whole question, and of notifications under section 1 of the Opium Act, I of 1878, and section 5 of the Scheduled Districts Act, XIV of 1874, for the purpose of extending the Opium Act to Upper Burma, are forwarded with this letter The notification under Act I of 1878 will be inserted in the *Gazette of India* on hearing by telegram from you the date from which you wish the Act to take effect, the other notification must appear first in the local Gazette, and as soon as this has been done, it will be published in the *Gazette of India*

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*Population of the places in which it is proposed to permit retail sale of opium*

| Places | Number of population | Proportion of races (percentage) Burmans | Karens | Chinese | Kachins | Chins | Shans | Indians | Others | Buddhists or non Buddhists | Percentage of abstainers from drinking to the total population. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Mogaung | 5 000 | 80 | | | | | | | 20† | | |
| Bhamo | 6 000 | 83 3 | | | | | | | 16 7† | | |
| Shwegyin | 6 54 | 91 7 | | 46 | | | 7 84 | | | Buddhists | 40 |
| Katha | 17 305 | 5 | | 25 | | | 5 | | 89 75* | Ditto | 54 |
| Yeu | 5 503 | 100 | | | | | | | | Mostly Buddhists | 25 |
| Kyanhnyat | 2 033 | 98 3 | | | | | | | 1 7† | | |
| Mogok | 1 760 | 94 3 | | 2 | | | 2 7 | | 1 | Buddhists | 50 |
| Monywa | 6 000 | 98 | | 2 | | | | | | Ditto | 70 |
| Poungbyin | 3 000 | | | | | | | | 100† | | |
| Thaungdut | 5,500 | 10 | | | | | | | 90† | | |
| Homalin | 2 100 | 4 76 | | | | | | | 95 24† | | |
| Kyaukse | 4 000 | 98 53 | | 32 | | | 1 15 | | | Buddhists | 90 |
| Pakokku | 12 000 | 97 | | 3 | | | | | | Ditto | 40 |
| Pauk | 600 | | | | | | | | | Ditto | 40 |
| Myingyan | 20 887 | 99 | | 4 | | | | 6 | | Ditto | 90 |
| Minbu | 2,891 | 86 4 | | | | | | | 13 6† | | - |
| Yenangyaung | 3 057 | 99 8 | | | | | | | 2† | | |
| Taungdwingyi | 8 000 | 93 75 | | 625 | | | | 5 625 | | Buddhists | 50 |
| Meiktila | 2 770 | 99 | | 1 | | | | | | Ditto | early all abstainers |
| Yamethin | 6 000 | nearly 98 7 | a few | 1 3 | | | | | | Ditto A few Pathis | 94 |
| Pyinmana | 9 000 | 92 2 | | 2 2 | | | | | 5 5 | Ditto 94 4°/o Buddhists | 98 |

These figures refer to abstinence from drinking

* Of this 74 75 are Shan Burmans.
† These include Karens Chinese Kachins, &c which are not separately shown

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No 3362 dated 22nd June 1888

From—E J SINKINSON Esq Officiating Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

To—The Chief Commissioner of Burma

I am directed to acknowledge the receipt of your letter No 473 15 E, dated the 20th April 1888, forwarding the opinions of the district and divisional officers on the question of the policy to be adopted in Upper Burma in regard to intoxicating liquors, and explaining the system which you propose now to introduce

2 Your proposals may be briefly summarised as follows —

(1) To extend the Excise Act XXII of 1881 to Upper Burma.

(2) As regards the three northern districts—Bhamo, Myadaung, and Ruby Mines, where drinking is as common as in India—to adopt the ordinary Indian method of licensed central distilleries or regulated outstills for manufacture, and of sale by auction of the privilege of vend

(3) In other places to confine manufacture and sale to the head-quarters of subdivisions and districts, to allow manufacture by central distillery, or, when consumption is too small to bear the expense of such a system, by regulated outstills, and to sell by auction the privilege of vend, conditioned in every case by a prohibition of sale to Burmans

(4) To license the sale of toddy in districts where palms are numerous, and to tax it by prohibiting sale, except under licenses, and by selling by auction the privilege of sale

A set of draft Excise Rules framed on the rules now in force in Lower Burma is submitted, and it is proposed that if these are approved, the views of selected local officers on them should be obtained, and that the rules and the new system should be introduced from the commencement of the next financial year

3 In reply, I am directed to convey the sanction of the Governor General in Council to your proposals, with the exception of those for the taxation of toddy As regards toddy, I am to say that it appears doubtful whether the time is ripe for introducing any licensed system into the agricultural tracts No evidence is adduced that a trade in toddy exists there, and though people may drink their own toddy, there does not appear to be a class of persons who buy it from one set of people to sell it to another In these circumstances, the Governor General in Council considers that licensed vend of toddy should not be established except in townships where it is found that a real demand has given rise to a traffic which it is necessary to regulate

4 The draft rules which Sir Charles Crosthwaite proposes to issue under the authority conferred by the Act are approved, and I am to request that both the rules and the new arrangements may be brought into force with as little delay as possible, and that, if you see no objection to this course, you will telegraph the date from which the Excise Act should have effect in order that a Notification, a copy of which is enclosed, and which should be published also in the local Gazette, may be published in the *Gazette of India* extending the Act to Upper Burma Such alterations in the rules as may be considered necessary after consideration of the opinions of the officers consulted may be made by you hereafter, but His Excellency in Council considers it desirable that the delay which would be caused by adopting your suggestion should be avoided, and that they may be adopted for the present without such revision

5 With reference to the statements submitted with your letter, I am to request that further details may be submitted regarding the arrangements made in Mandalay, where the number of shops licensed this year is shewn to be much greater than the number settled last year, and the revenue nearly double An explanation should be given regarding this, as *primâ facie* it does not appear how a revenue exceeding two lakhs of rupees can be obtained from the sale of spirits to that part of the population which does not include Burmans and soldiers

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No 520 dated 20th March 1888

From—D SMEATON Esq M A B C S Offg Chief Secretary to the Chief Commissioner Burma,

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

In obedience to the orders conveyed in your letter No 5959, dated the 5th November 1887, I am now directed to lay before His Excellency the Governor General in Council the Chief Commissioner s proposals for dealing with the opium excise question in Upper Burma

2 The Chief Commissioner has endeavoured to obtain full information regarding the traffic in opium The accompanying papers contained the answers of Commissioners and district officers to the queries put to them The information is vague and incomplete

But it is all that can be had, and until an excise system is established and worked no better information will be obtainable At present the opium traffic goes on uncontrolled and in great part unknown On our taking over the country stringent rules were enacted and somewhat rigorously enforced against the sale of opium Many Chinese were flogged and otherwise punished for engaging in a traffic which, although it may have been nominally prohibited, was allowed to go on under the Burman Government. One of the chief complaints of the Chinese was the severity with which the British Government punished the sale of opium and the keeping of gambling houses While this severity prevented the open traffic it did not stop it It is clear from the enquiries which have been made that opium comes into Upper Burma in considerable quantities, and, as no duty is levied on it, it is cheap and easily procured Large quantities are used by the Chinese Shans, and Kachins and the jade traffic is carried on to a large extent by means of opium As to preventing opium from coming into Upper Burma to any one who has seen the country and knows the character of the people to be dealt with and the means at the disposal of the Government, the task will appear hopeless The difficulties in the way of preventing smuggling will as Mr Copleston, late Excise Commissioner, says in his memorandum, dated the 23rd December be greater than in Lower Burma, where indeed they are almost insuperable There appears therefore to be no other course open but that of controlling the existing traffic and checking consumption by raising the price of the drug

3 To attain this object the following measures are proposed —

(a) to extend the Opium Act of 1878 to Upper Burma excluding the Shan States
(b) to impose an import duty on all opium imported into Upper Burma excluding the Shan States
(c) to fix the places at which shops for the retail sale of opium may be opened and to sell such shops by auction to the highest bidder,
(d) to prohibit sale to Burmans

4 The first question to be determined is the amount of duty to be imposed Enquiries have been made regarding the price at which Bengal and Yunnan opium sell in Burma It is reported that Bengal opium costs the vendor a little over 10 annas per tola and Yunnan opium 8 annas per tola in Rangoon The Bengal opium is much better than the Yunnan opium Bengal and Yunnan opium quality being taken into account, are on fairly even terms when Bengal is sold for R56 and Yunnan for R35 per *viss* in Rangoon In Upper Burma Bengal opium will be dearer and Yunnan opium cheaper The price of Bengal opium in the Eastern Division is said to be R65 a viss So that following the proportion obtained from the Rangoon prices the corresponding price of Yunnan opium should be R40 The present price of Yunnan opium in Upper Burma free of duty may be taken at R25 a viss It is proposed therefore to impose a duty of R15 a viss which will raise the price to R40 at which it is considered it will be weighted equally with Government opium if that opium was sold in Upper Burma In other words, supposing that Yunnan opium imported into Upper Burma is charged with a duty of R15 per viss, it will not pay to smuggle it into Lower Burma

5 The next question is what is the best means of collecting this duty It can either be collected directly through Government agency or through a farmer There is no doubt that, owing to the nature of the country, which is adapted for smuggling, and to the untrustworthy character of the newly raised police, it will be very difficult to secure the full duty by direct collection If the right of collecting the duty was farmed and sold to the highest bidder for a year or a term of years there is no doubt that it would be more rigidly collected and that a larger sum of money would come into the treasury After a full consideration the Chief Commissioner has resolved on recommending the method of collecting the duty directly notwithstanding its undoubted difficulties and disadvantages In the present state of Upper Burma the matter of most importance is the protection and encouragement of trade more especially with China and the Shan States The Shan traders come down to Upper Burma by hundreds and even thousands If a revenue farmer had the right of stopping and searching these traders, there would be risk of oppression and extortion, the results of which would not be counterbalanced by the increase of the opium revenue The rules drafted by the Chief Commissioner and submitted herewith provide for the issue of import passes which shall specify, along with other things, the quantity of opium to be imported and the route by which it is to be imported. The importer will ordinarily have to pay the duty in advance and will have to present the imported opium at an excise opium station and deposit it in a warehouse before he can sell or transport it If this system succeeds it will hardly be worth the importer's while to risk the confiscation of the opium and the loss of the duty already paid for the sake of smuggling opium in excess of the quantity in the pass

It is thought that by securing payment of the duty in advance a great hold will be obtained over both the retail vendor and the importer It is a condition of his license that the retail vendor deposit one-fourth of the annual sum for which he has purchased the monopoly of sale in his circle If it is found that no opium is being imported under license, while at the same time the vendor is selling opium, he will be convicted of a breach of the rules and his license will be cancelled A comparison between the import passes and the registers of the sale of opium at the shops will show at once whether the traffic is being regularly conducted or not.

6 As to the vend of opium, it is proposed to give licenses for wholesale vend at a small fee to any one who wishes for them The wholesale vend will probably remain in the hands of

the importers The places at which retail shops will be allowed will be laid down by the Chief Commissioner and the right of selling opium at those places will be sold by public auction either singly or by groups Other methods of dealing with the matter have been considered but have been set aside in favour of that now proposed It has been proposed that the Government should create a monopoly of the purchase of opium in its own favour and buy up all imported opium at a fixed price, and then deal with it as Government opium is dealt with in India or Lower Burma The objection to this is that the difficulty of enforcing the sale of opium to Government at a fixed price is as great as that of collecting an import duty while the direct action of Government in purchasing and in selling the opium is sure to be made the subject of grave objections Another plan, which has the support of Mr Burgess, is to leave the importation free to divide the province into circles, and to sell the monopoly of vend in each circle by auction It is probable that this system, which avoids the difficulty connected with the collection of duty on imported opium, would be easier to work and as productive of revenue as any other The main objection to it is that, while the import of opium would be unrestricted, it would be the interest of the monopolists to extend the consumption by selling the opium as cheaply as possible This objection seems insuperable and therefore the proposal has been set aside

7 The rules now submitted for the approval of the Government of India are based on the Punjab rules and on the rules current in Lower Burma There are several matters which require to be noticed In the first place as a necessary supplement to the prohibition of sale to Burmans it is necessary to define a Burman for the purpose of the rules There are in Upper Burma numbers of Mahomedans and Natives of India who have for generations settled in the country and have adopted the language and costume of Burma It is presumed that it is not intended to place them under the disabilities which are imposed on Burmans There are other tribes and races living in Burma who habitually consume opium For instance the Burma born Chinese or half Chinese, Shans and Kachins It is not easy to make a definition of a Burman which shall be exactly suitable for the purpose The Chief Commissioner proposes to define a Burman to be a person born of Burman parents and who is a Buddhist If the person to whom opium is sold wears the Burmese national dress and speaks the Burmese language, the burden of proving that such person is not a Burman within the meaning of the definition will be on the vendor of the opium In other cases it will be for the prosecution to show that the person to whom the opium is sold is a Burman

8 The extent to which the poppy plant is cultivated in Upper Burma proper is not known It is believed however that the cultivation is confined to Kachin villages on the upper reaches of the Irrawaddy and of the Chindwin It is not proposed at present to interfere with this cultivation Power has been taken in the rules to impose an excise duty on it and to allow the village or tribe to compound for the duty by a lump payment Opium manufactured in those places in which the poppy plant is cultivated and transported into other parts of Upper Burma will be treated as imported opium and subjected to the same rate of duty

9 It has been proposed by some of the officers consulted to raise the maximum quantity of opium which a retail vendor may sell and which a person without a license or pass may possess from the usual amount of 3 tolas to 1 viss equal to 1⅗ seers The argument for this proposal is based on Lower Burma experience and on the result which may naturally be expected to follow from greatly restricting the number of shops If the consumer lives at a distance from the shop, he will try to obtain, and no doubt will obtain a supply sufficient to last him until he can conveniently come back Consequently there is no doubt that the 3 tola rule is not and will not be observed In Upper Burma Chinese are in the habit of using opium largely in their dealings by way of barter with the Kachins and others will have to come long distances to procure opium unless shops are multiplied unduly To meet these cases the Chief Commissioner has inserted a rule to allow the Deputy Commissioner to give a transport pass for opium to persons who require it under such special circumstances as those referred to The proposal to raise the maximum which may be possessed without a license from 3 tolas to a viss in all cases is open to objection It is thought expedient however, looking to the small number of shops and the long distances which consumers will have to travel, to raise the maximum which can be sold by retail to one person at one time to 10 tolas

10 Upper Burma has been defined to be the territories formerly governed by King Thebaw, excluding the Shan States. It is not possible to control the cultivation and manufacture of opium in the Shan States, and therefore it is best to treat opium grown there as if it were foreign The same course, at least for the present will have to be followed in respect of opium produced in the Kachin villages in Upper Burma proper It is believed that the quantity so produced is small and that no difficulty will arise in dealing with it

11 There are two questions which have been raised in the papers which accompany this letter First whether the license for retail vend is to permit consumption on the premises or not secondly, whether Burmans who have contracted the habit of smoking opium are to be allowed to procure the drug or are to come under the general prohibition On the first point much difference of opinion exists Some officers think that if consumers are obliged to eat or smoke the opium at the shop which would thus assume the character of an opium saloon there would be less danger of Burmans being drawn towards the vice Others object to opium saloons because they collect idlers and bad characters, others advocate them for the same reason. It is proposed to leave the matter optional It might be possible by strict supervision to prevent any one from smoking opium on the vendor's premises But it is impossible to prevent a man from swallowing an opium pill if he wishes to take it in the shop or from carrying it away with him if he wishes to take it at his home On the second point some officers whose

opinions are entitled to weight, advocate a rule under which any Burman who is addicted to opium may register his name and procure exemption from the general rule prohibiting the sale of opium to Burmans It is argued that these men will get opium by some means or other and it is therefore expedient to afford them a lawful means of supplying their wants It is intended to apply this rule to such persons only as shall register their names at once, and not to allow the privilege to those who may contract the vice hereafter In the Chief Commissioner's opinion it is not advisable to adopt this plan It is unlikely that Burmans who are addicted to opium eating will come forward to register their names and the plan is open to the objection that it may facilitate the introduction of the use of opium into Burman families It is better to allow no exceptions to the general rule

12 It is not possible to say with any accuracy what the financial result of these proposals will be Possibly a revenue of three or four lakhs of rupees may be received If the proposals and the rules approve themselves to the Government of India they can be put in force at once A list of the places where it is proposed to establish retail shops is appended

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No 473-15E dated 20th April 1888

From—DONALD SMEATON Esq M A B C S Offg Chief Secy to the Chief Commissioner Burma

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge receipt of your letter No 5955 dated the 5th November 1887, regarding the policy to be adopted in respect of excise on intoxicating liquors in Upper Burma Your letter was received on the 21st November In accordance with the request contained in paragraph 10 a detailed enquiry district by district was instituted Commissioners and Deputy Commissioners were addressed by letter on the 1st December and a series of tabular forms and a list of questions were sent to each officer to be filled in and answered before the 15th February The last report to arrive was that of the Deputy Commissioner Bhamo which reached this office on the 13th April On the 23rd March in compliance with your telegram of the 21st March the reports and tabular returns received up to date were submitted Since then the Chief Commissioner has considered the question of liquor excise in Upper Burma carefully with the aid of the information and opinions of the officers consulted I am now to submit printed copies of the entire correspondence, commencing with my circular letter No 6 1 E dated the 1st December 1887 It will be seen that there has been no avoidable delay in dealing with the question In the present state of the postal communication in Upper Burma it takes a considerable time to transmit letters and obtain replies from outlying districts It is moreover by no means an easy or a simple matter to get accurate, trustworthy information from local officials many of whom have been chosen more for their strength of character and local influence than for their skill in collecting statistics and writing reports The English district officers have had to spend most of their time in the interior on active duty And some, like the Deputy Commissioner of Bhamo whose report has only just been received, have been absent on long and difficult expeditions

2 In paragraph 10 of your letter the main point on which His Excellency desires to be fully informed is stated to be "the existing habits of the people of Upper Burma" in liquor manufacture and consumption I am to explain that there is perhaps no subject on which reliable information is more difficult to obtain than this The remarkable differences of fact and the divergences of opinion which appear in the reports of officers at once prove and illustrate this difficulty To take for instance, two districts, Mandalay and Ava-Sagaing These two districts are adjacent The population in both is almost entirely Burman and the people are all Buddhists The occupations of the people are the same,—agriculture and petty trade The climate is the same in both districts

The following information is furnished by the two Deputy Commissioners—Mr J E Bridges, C S, of Mandalay, and Mr A R Colquhoun, of Ava Sagaing —

| Mr Bridges, C S, Deputy Commissioner of Mandalay, reports that— | Mr A R Colquhoun Deputy Commissioner of Sagaing reports that— |
|---|---|
| (i) large portion of the population both urban and rural drink liquor both spirits and toddy being drunk in the interior | (i) scarcely any spirits are drunk toddy drinking is rare and only indulged in by loose characters |
| (ii) about 53 000 or 67 per cent. of total rural population are abstainers | (ii) about 148 500 or 99 per cent of the population are abstainers |
| (iii) Burmans if asked in public will protest against the use of spirits but most of them drink in private | (iii) a very strong feeling exists common to all classes of Burmans against use of liquor |
| (iv) use of spirits was nominally forbidden by the late Burmese Government, but the prohibition was not enforced in practice liquor vendors were taxed indirectly, | (iv) use of spirits was forbidden by the late Burmese Government and rigorously enforced against Burmans |
| (v) there are 7 900 toddy palms in the district and toddy is commonly drunk in the interior | (v) there are 130 000 toddy palms in the district but toddy is rarely drunk and only by loose characters |
| (vi) toddy, palm sugar spirit and rice spirit are drunk in the interior | (vi) hardly any drinking goes on in the district the liquor drunk is rice spirit |
| (vii) absolute prohibition of liquor is impossible large portion of the population drink and will continue to drink in spite of the prohibition | (vii) absolute prohibition of liquor is possible in Sagaing and similar districts |

| | |
|---|---|
| (viii) he disapproves of the prohibition against sale of liquor to Burmans because it is ineffectual and, as Burmans will obtain liquor in spite of it, illicit sales are common | (viii) disapproves of the existing system of licensing liquor shops, even with the prohibition against sale to Burmans, because Burmans will learn to drink The prohibition does not prevent Burmans getting liquor |

Mr Bridges is a Civilian of 12 years' service in Burma He has held important administrative charges in both Lower and Upper Burma, and was appointed to be Deputy Commissioner of Mandalay by Sir Charles Bernard on account of his large experience, his tact in dealing with the people, and his sympathy with them His administration of the Mandalay district has been eminently successful He is the best junior officer and probably the best Burmese scholar in the Commission

Mr Colquhoun was an officer in the Burma Public Works Department from 1872 till the end of 1881 On returning to the province in the beginning of 1886 he was appointed District Officer of Sagaing, where he has remained ever since

3 It is hardly possible to believe that in two districts which are so very similar as Mandalay and Ava-Sagaing the habits and views of the people in respect of liquor drinking are so widely different as they are represented to be Mr Bridges finds that one third of the rural population of the Mandalay district are liquor drinkers Mr Colquhoun reports that only 1 per cent. of the people in Ava Sagaing (these being only loose characters) drink liquor Mr Bridges finds that in his district, although the toddy palms are comparatively few, toddy is habitually drunk Mr Colquhoun reports that in his district, although toddy palms abound, scarcely any toddy is drunk Mr Bridges is of opinion that, although a nominal prohibition against drinking existed in the King's time the practice of drinking was winked at both by the King and his officers. Mr Colquhoun expresses the opinion that the prohibition was real and effectual and that it was severely enforced

The evidence of a high official of the late Burmese Government, U Pe Si, Magistrate of the City of Mandalay, under both King Mindon and King Thebaw, is as follows —

> The Burmese Government never openly recognised the opium and liquor traffic in Upper Burma those persons only were punished who sold opium and liquor to Burmans. The Burmese Government admitted the existence of the traffic by levying customs dues through an officer called the Dewan Akunwun on all liquor and opium imported into Upper Burma. They also took revenue in kind from liquor and opium-sellers Thus Chinamen were required to supply large quantities of liquor for the Royal elephants and for rubbing on the posts of the palace before gilding them they also supplied articles required by the Criminal Courts such as stocks and whipping rods The number of persons who drank liquor in the King's time was very large and amounted to about nine tenths of the population The number of persons who drank regularly was probably not more than one third of the population but all except about one-tenth of the population would drink whenever they had a chance of getting liquor or had sufficient money He (U Pe Si) considers that in view of the large number of Burmans who consume liquor any restrictions on the sale of liquor would be inoperative'

Such is the evidence of an officer of 60 years of age, a Buddhist a staunch adherent of the monarchy and one who has held high office in the interior as well as in the capital U Pe Si was for a considerable period Wun of Sagaing Other officials of the late King who served in the interior of the Mandalay district report that from one third to one fourth of the rural population habitually drank liquor

North of Sagaing is the Ye U district From this district the report is that the means for manufacturing arrack and fermented toddy exists in unusually large quantities that the custom of drinking country spirits and toddy especially the latter, is almost universal, and that the feeling of the people on the subject is one of indifference This is the report of an officer of long experience and full knowledge of the people and the language From the Lower Chindwin district, which adjoins Sagaing on the west, the reports are similar in purport to that from Ye-U There is great facility for obtaining intoxicating drink, especially in the rural parts, and a large proportion of the population, from 20 to 30 per cent, are in the habit of using stimulants

4 On the question of the existence and enforcement of the law against the drinking of spirits by Burmans in the King's time opinions are pretty evenly divided Six experienced District Officers declare that the prohibition was not enforced. Seven others assert that the law forbidding drinking by Burmans was put in force But of these, Messrs Campbell and Buckle qualify their assertion and Captain Grey admits that punishment for disobedience of the law was meted out capriciously Mr Burgess, Commissioner of the Northern Division, is of opinion that the prohibition was never seriously enforced On the whole, it may be concluded that the Burmese monarchs, acting in this, as in many other matters of administration, under the influence of religious law and teaching, forbade the drinking of spirits by Burmans and decreed that drinkers should be punished, but that the aim of the law was to prevent drunkenness that it was not intended to interfere with private drinking so long as the habit did not create a public scandal, that therefore although the law against drinking remained in force, punishment for breaking it was rarely inflicted and then only on drunken persons It must be remembered, however, that under the King's Government the administration of all laws was capricious and corrupt

5 The answers to the question as to the proportion of the people who abstain from drinking are very various In the Mandalay district Mr Bridges reports the proportion to be two-thirds U Pe Si, Magistrate of Mandalay City in the King's time, puts it at one tenth only Mr Fforde reports that one-half of the people of the Ruby Mines abstain Mr Mac

Dermott reports that in that part of Shwebo (about one-third of the district) to which he has chiefly directed his enquiries only 6 per cent are abstainers Mr G W Shaw gives the proportion, in different parts of the Myadaung district, at from 25 to 80 per cent Mr Porter considers that about one fourth of the population of the Ye U district abstain from drinking Captain Raikes thinks that three-fourths of the people of the Chindwin district are non drinkers Mr Campbell puts the proportion of non drinkers in the Kyaukse district at 90 per cent Captain Eyre thinks that 40 per cent of the people of the Pagan district abstain These officers have all served in Upper Burma since the annexation

Mr Rice reports that one half of the people in the Taungdwingyi district abstain Captain Grey puts the proportion in Myingyan at 90 per cent Mr Cholmeley thinks that the non drinking population in the Yamethin district is 97 per cent. of the whole Messrs Colquhoun, Buckle and A P A Shaw put the proportion of abstainers at from 98 to 99 per cent in their districts These six officers with the exception of Mr Colquhoun, are all new to Upper Burma

In reading these reports it must be borne in mind that Upper Burma is hardly more homogeneous in its character than India The districts on the Chinese border Bhamo and Mogaung differ in many respects from the purely Burman districts such as Yamethin or Meiktila the districts bordering on the Shan States of Wuntho and the great tracts of country on the Upper Chindwin and on the Shan plateau, each has its own peculiarities of population, produce and formation The English officers have not in all cases had the power or opportunity of making themselves acquainted with the domestic habits of the people Statements are liable to be made of a more general character than an accurate acquaintance with facts would warrant. It is therefore impossible to describe accurately the opinions or the practice of the people It is certain that in some districts the consumption of spirits is very common in others it is rare in none is it unknown Where palm trees abound as they do in many places, the fermented juice is commonly used and spirits are also distilled from palm sugar made from the juice

As to the opinion of the people it is certain that the priesthood and the stricter classes of the laity condemn the use of intoxicating liquors Their practice is not always in full accord with their opinions but it is as a rule in the direction of abstinence The strength of the feeling entertained on the subject is shown by the effect it has had on the opinions of the officers consulted, who are for the most part in favour of maintaining a restrictive law which hardly one believes to be capable of enforcement

6 The liquors which are drunk in Upper Burma are rice spirit, spirit distilled from palm sugar and fermented tari The evidence of the officers consulted shows with the exception of the Deputy Commissioner in the Ava Sagaing district that the drinking of tari is very common Mr Campbell Deputy Commissioner of Kyaukse who reports 90 per cent of the people of the district to be abstainers mentions that many persons are found intoxicated with toddy Even where tari palms are scarce toddy is obtained and habitually drunk

With the exception of Messrs Weidemann Colquhoun Cholmeley, Rice, and Captain Grey, the officers consulted report that country spirits, distilled both from rice and palm sugar are in some districts to a large extent in other districts moderately consumed

7 The other statistics relating to liquor manufacture and drinking which the reports afford cannot be conveniently summarised They will be found in detail in the separate district returns

8 It appears then that the people in Upper Burma are acquainted with the use of intoxicating liquor produced either by distillation from rice and jaggery or by fermentation from the juice of the palm tree The palm tree from which this juice is obtained abounds in many districts and in some is the chief product of the soil Jaggery is made in large quantities from the juice, and the manufacture from jaggery of distilled spirit is known and practised The instruments or vessels necessary for the purpose of distilling are easily procured The country is covered with wild forest and jungle in which illicit distillation can be carried on without fear of detection The civil police lately raised are as yet raw and inefficient, and judging from the police in Lower Burma will not be trustworthy for many years to come They have enough to do in dealing with the serious crime which is still rife It is true that the opinion of the priesthood and better classes is adverse to the use of intoxicating liquor While this opinion may be relied on to approve any restriction placed on the open sale and consumption of liquor, it is idle to expect that those who hold it will actively assist the Magistrates or the police in the enforcement of a restrictive law The Chief Commissioner therefore, while yielding to no one in his desire to preserve the people of Upper Burma from contracting the vice which is the curse of the British people, is bound to look to the practical effects of adopting a law of restriction which cannot be enforced It is evident, notwithstanding the assertions of irresponsible persons that the use of intoxicating liquor is no novelty in Burma any more than it is in India From Mogaung in the extreme north where Captain Adamson has lately reported the liquor traffic to be and to have always been unrestricted to the boundary of Lower Burma, there is no district in which nature has not provided the materials for making intoxicants and in which man has not more or less made use of those materials To endeavour absolutely to stamp out and destroy this traffic is an impossible task, and to attempt it would involve the Government in a hopeless and demoralising contest

There is a middle course namely to permit the manufacture of liquor and its sale to others than Burmans As the Governor General in Council concurring in the view expressed by the Secretary of State, is of opinion that this course should be adopted, and that the restriction on the sale of spirits to Burmans shall be maintained, it is not necessary to say more on the subject than to express the desire of the Chief Commissioner to carry the wishes of the Governor General in Council loyally into effect, although he is unable to alter his own opinion as to the futility of the restriction which will certainly lead to the corruption of the police

It is at any rate a concession to Burmese opinion which may not be altogether without a good effect

9 The resolution to prevent the sale of spirits to Burmans does not it is understood, apply to the sale or use of tari or fermented palm juice The abundance of palm trees and the ease with which tari is produced taken together with the strong evidence that the use of this drink is very general suggest the necessity of treating the consumption of tari in a different manner Wherever the trees abound it is hopeless to prevent the use of tari either by preventing the opening of shops or by allowing shops to be opened but forbidding sale to Burmans The Chief Commissioner therefore, advises that the traffic in tari shall be regulated and the liquor subjected to taxation

10 I am now to explain the details of the system which it is proposed to adopt The first question which arises is the definition of 'Burman' for the purpose of the restriction In dealing with the question of the opium excise in my letter No 5 '6 dated the 20th March 1888 to your address paragraph 7 it was said 'The Chief Commissioner proposes to define a Burman to be a person born of Burman parents and who is a Buddhist If the person to whom opium is sold wears the Burmese national dress and speaks the Burmese language, the burden of proving that such person is not a Burman within the meaning of the definition will be on the vendor of the opium In other cases it will be for the prosecution to show that the person to whom the opium is sold is a Burman It is proposed to adopt the same definition of a Burman for the purpose of the liquor excise rules The next question is whether the sanction to the restriction should extend to the vendor only or to the Burman purchaser also There can be no doubt that the restriction would be much more efficacious if the Burman transgressor were subjected to a penalty as in the King's time and a good many of the officers favour the imposition of a severe penalty It is in Mr Crosthwaite opinion open to objection that one part of the population should not only be put under a disability but should be treated as criminal for an act which ought to be left optional and which is in itself innocent The vendor of liquor obtains his license on certain conditions and he may fairly be punished for breaking those conditions It is hardly fair to punish a Burman for using his liberty as others are allowed to use it It is, therefore, not proposed to make the use or possession of spirits by Burmans penal

11 The system which the Chief Commissioner proposes to adopt is as follows First, as to the import of liquor into Upper Burma For the purpose of the Excise Rules spirits may be divided into two classes foreign and country The foreign liquor will be brought into Upper Burma from Rangoon by either steamer or country boat or by railway The country liquor will be either distilled in Upper Burma or imported from distilleries in Lower Burma

The question is how the import of liquor into Upper Burma is to be dealt with It is suggested in paragraph 12 of your letter that licenses should be required for the import of all foreign liquor into Upper Burma The import of liquor for sale except by a licensed vendor will of course be prohibited whether the liquor is country or foreign It is feared however that to require every private consumer in Upper Burma to take out a license for such liquor as he may import will cause great annoyance to the Europeans in Upper Burma without any compensating advantage It may be said that if a license is not required Burmans who are unable to buy liquor in Upper Burma will import it and thus evade the rule designed for their benefit To this the reply of the Chief Commissioner is that all that a strict view of duty can require is that Government should not allow temptation to be placed in the way of the people Men who are in a position to import liquor from Rangoon and who are so determined to get it may very well be left to take care of themselves It must be remarked, moreover, that in order to enforce a rule of the kind suggested there must be established a Customs line and searching stations on the old frontier and the trains and boats must be stopped and examined The establishment of such a line within the interior of a province is to be avoided

Secondly as to the places at which foreign and country liquors are to be sold It is suggested in paragraph 12 of your letter under reply, that the sale of these liquors should be allowed only at selected places where foreigners are numerous The Chief Commissioner accepts this rule for all the districts of Upper Burma excepting Bhamo, Myadaung and the Ruby Mine district where the consumption of liquor is reported to be so common that the sale cannot be restricted to foreigners In other districts, shops for the sale of foreign and country spirits will as a rule be opened at head quarters only where there will be Europeans and Natives of India including both the troops and their followers and the police

Thirdly as regards distilleries, power is taken in the rules to establish central distilleries after the Bengal fashion, or to license persons to keep distilleries or outstills In some of the large places, such as Mandalay, it may be expedient to establish one or more licensed distilleries under Chapter III of the draft rules herewith submitted The liquor will be liable to a tax which must be paid before it leaves the distillery The tax at present might be fixed at R4 per gallon as in Rangoon The alternative plan is to make an enclosure after the Bengal method and to compel all persons wishing to distil to place their stills inside the enclosure. The facilities for smuggling are so great and the Chinese are so ingenious in making use of them, that it is unlikely that this system would succeed It is true that the licensed distillery system has not succeeded in Lower Burma, because the license vendors have found it more profitable to sell contraband liquor and notwithstanding the exertions of the distillers and of the police, it has been impossible to check the vendors It is hoped, however, that the system may be more successful in Mandalay, as it will be in the hands of Chinese who will be more able to cope with the malpractices of their compatriots The present plan, by which the monopoly of manufacture is put up to auction and sold to the highest bidder, is economical from a revenue point of view, but is undoubtedly defective, and one of the objects which the Chief Commissioner had in view when he proposed to extend the Excise Act to Upper Burma

was to obtain power to exercise more effective control over the liquor traffic by the establishment of a better system. Whether the licensed distillery or the central distillery enclosure be adopted the Chief Commissioner proposes to tax each gallon of liquor that is produced. The object of the Excise Department here as elsewhere will be to tax every gallon of spirits, first by a fixed still-head duty and secondly by a license fee for retail sale.

At smaller places where the consumption is not large enough to induce a private person to construct a distillery or to warrant the Government to undertake the expense of maintaining a central distillery enclosure, outstills under the same restrictions as are adopted in Lower Burma will be established. It has been found in Lower Burma as has been said above, that people will not buy or go out of their way to get distillery liquor. They prefer to resort to contraband manufacture. Experience has proved that where a demand for liquor exists the only way to prevent illicit manufacture is to permit the establishment of outstills. These stills will be subjected to careful supervision. Their capacity and the number of days on which they will be allowed to work will be limited in proportion to the fee paid for the license, and with reference to the demand for liquor for the consumption of others than Burmans. In no case will outstills be established where the population is purely Burman. All stills except those licensed will of course be illicit and the liquor made in them will be treated as contraband. It is however idle to suppose that even if the present police force was doubled the illicit manufacture of spirits could be controlled, the nature of the country being such as it is.

12. The next matter is the sale of spirits. The Chief Commissioner proposes to fix the places and the number of shops at which sale shall be allowed. The license fee for retail sale will be determined by competition for the privilege of sale. There is no doubt that this method of fixing the license fee is that most advantageous to the revenue. In Lower Burma it has been the practice to allow certain selected firms to sell foreign liquor on payment of a small fixed fee while all the others have to compete for their licenses. The only argument in favour of this distinction is that shopkeepers who pay heavily for their licenses try to recoup themselves by adulterating their liquor or selling spurious imitation. The distinction is an invidious one and leads to not unfounded complaint on the part of those who have to compete for their licenses. It is therefore proposed to make no distinction and to sell by auction each license whether it is for the sale of country liquor or of foreign, or in small places of both together.

13. I am now to explain the method in which it is proposed to deal with tari. It is assumed that the evidence contained in the reports now submitted will be held to prove that where tari trees abound the practice of drinking the fermented juice is common. The enquiries which have been made show that the greater proportion of the tari juice is used to manufacture jaggery. It is quite impossible to distinguish between the trees that are used for jaggery and those that are used for making tari liquor. It is therefore difficult to tax the tree with an excise duty. Any tax that is imposed on the trees will fall on the jaggery as well as on the liquor which is not desirable. Another difficulty arises from the system of taxation in force in Upper Burma. The thathameda is in its nature a rough income tax. The income derived from the trees by their owners as well as the earnings of the tari climbers, have already been taken into account in the assessment of the thathameda. For these reasons the Chief Commissioner thinks it is not easy or altogether fair to seek to excise tari by a tax on the trees. In some districts the trees are already subjected to a tax and wherever they belong to Government a rent or tax is imposed on them. Power has been taken under the rules to impose a fee of one anna per tree on owners of tari palms if they wish to sell tari to licensed vendors. For the present however, the Chief Commissioner thinks it may prove expedient not to impose this tax and to confine interference with the tari traffic to prohibiting sale without license and to selling the licenses for single shops or for defined areas. He would confine the establishment of such shops to places in which tari palms are numerous.

14. There remains the question of the licensing of breweries. I am to explain that a brewery was established in Mandalay soon after the occupation of the country for the manufacture of beer for the troops. The prohibition against sale to Burmans extends to this beer also.

15. The last question which has to be considered is the legal measure by which the proposed system of excise, or such system as the Government of India may approve is to be enforced. Several considerations lead the Chief Commissioner to desire the extension of the Excise Act. In the first place it is an Act of which we have considerable experience which has been found to work well and which provides for all that is needed to establish a sound system of excise. In the second place it is in force in Lower Burma. It is inexpedient to make unnecessary differences in the law prevailing in different parts of the same country and province. Thirdly the officers, Magistrates and Police are acquainted with the provisions of the Excise Act, and as officers are liable to be transferred from Lower to Upper Burma and *vice versâ* it is better to extend the law which is in force in Lower Burma than to draft a new law which must cover almost the same ground for Upper Burma. The Chief Commissioner therefore, asks that the Excise Act, XXII of 1881 may be extended to Upper Burma. The draft Excise Rules submitted herewith have been framed *mutatis mutandis* on the rules now current in Lower Burma and will it is thought provide the means of regulating the liquor traffic in the manner desired by the Government of India. If they are approved the Chief Commissioner desires before starting the Excise system, to obtain the views of selected local officers upon them. The arrangements for the current year's excise have been made on the same basis as last year. It will be expedient to make no alteration during the current year, and to start the new system, whatever it may be, from the commencement of the next financial year, after perfecting the rules and making arrangements with a care and deliberation which is now impossible. The reports of the District Officers are submitted in full,

and their contents have also been abstracted and tabulated district by district, for convenient reference Two other statements are submitted the one furnishing the information, so far as it has been possible to obtain it, required by the Secretary of State regarding the liquor licenses issued in Upper Burma since annexation the other, showing the results of sales of liquor licenses in 1887 88 and 1888 89

16 It is necessary to provide for the special case of spirits used exclusively in arts and manufactures or in chemistry in Upper Burma I am therefore to ask that Act XVI of 1863 be extended to Upper Burma Draft rule No 35 contemplates this extension

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No 64 (Revenue) dated 9th August 1888
From—The Secretary of State for India
To—The Government of India

I have given careful consideration to your letter No 159(Finance) dated 16th June 1888, and its enclosures, concerning the opium and liquor excise arrangements in Upper Burma

2 I accept generally the conclusions to which your Government have come upon this important matter The settlement of administrative details for giving effect to these conclusions must rest with the Chief Commissioner, subject to your orders I concur fully in your views as to the maintenance of the prohibition against the sale of opium or liquor to Burmans, and also as to the reduction in the proposed number of opium shops I desire that due attention be given to the injunction conveyed in my previous despatches,* to the effect that a demand for opium or liquor must not be created or stimulated at places or in tracts where such demand does not exist or is at present very restricted and that such demand is everywhere to be discouraged

* No 68 dated 18th August 1887
28 19th April 1888.

3 I observe that the Chief Commissioner was averse to maintaining the prohibition against the sale of liquor to Burmans on the ground that such a prohibition cannot be effectually enforced It is probable that, under any circumstances, a certain number of Burmans will get opium and liquor illicitly in the future as they have done in the past But it seems that respectable Burmans of nearly all districts desire that the prohibition should be maintained they believe that such prohibition will make drinking more difficult for Burmans and will operate to prevent the spread of intemperance among people of Burman race Apparently Chinese licensed vendors of liquor consider that the prohibition will have much effect for in one district the licensed vendor who had given R8 600 for his license when the prohibition was withdrawn reduced his offer to R2 000 as soon as the prohibition was re imposed

4 With reference to the final paragraph of your letter I am glad to be able to absolve the Indian and Burma authorities from the charge of unjustifiable delay in reporting upon the subject of this Despatch, and to add that the facts and considerations bearing upon this important matter have been carefully investigated and clearly placed before you by the Chief Commissioner

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No 213 dated 11th August 1888
From—The Government of India
To—The Secretary of State for India

We have the honour to reply to Your Lordship's Despatch No 28, dated 19th April 1888, in which our attention is drawn to the language employed in reports on the Excise administration by some Local Governments, and to the essential defects of the outstill system Your Lordship also asks to be furnished with any instructions founded on the Despatch that we may think it necessary to issue to Local Governments

2 We had already sent to Local Governments copies of our Despatch No 166, dated 20th June 1887, drawing attention to it as explaining the policy of the Government of India and the principles which had its approval We have since furnished them with copies of Your Lordship's Despatch now under reply in continuation, and we have invited their particular attention to the views expressed by Your Lordship in paragraph 8 with which we entirely concur Your Lordship justly observes that the Local Governments already practically shape their Excise administration in conformity with these principles, but no harm will be done by their renewed declaration under Your Lordship's injunctions

3 It is in fact this universal acceptance of them which gives rise to the remark in the Despatch under reply, that there occur passages in periodical

reports which read as if the increase of the Excise revenue was the paramount object of good administration Revenue officers are naturally apt to give prominence in their reports to increased revenue, taking for granted that the authorities to whom the reports are addressed will know that the increase has been obtained by successful administration on the principles insisted on by Your Lordship It is obvious that a Revenue officer has cause for congratulation if he can point to increasing revenue with the consciousness that he has made the consumers of intoxicating drinks pay more dearly than they did before The moral obligation of taking as high a tax as possible on all liquor consumed while repressing illicit consumption, is accepted by him as a settled principle, and naturally he finds no occasion to embody in a report of the year's administration what he and everybody who has to deal officially with his report look upon as beyond the possibility of being seriously challenged But as these reports are sometimes used as a basis for attacks on our administration, we share Your Lordship's opinion that at the risk of tedious repetition and of placing well understood doctrine on record year after year, administrative officers and Local Governments should be careful to employ language which cannot give colour to the idea that the object of the Excise Department is to increase revenue at the sacrifice of social considerations

4 We think it desirable to mention to Your Lordship as evidence of the amount of attention that is being given to the supervision of Excise Administration that acting upon suggestions made by the Finance Committee, the Governments of the Punjab and of Bengal are taking steps to place the superintendence of their excise in the hands of a special officer, as the other Governments (except Burma) already do The proposals with reference to the Punjab are about to be submitted to Your Lordship, and the Government of Bengal have in preparation of further steps, deputed a special officer to study on the spot the systems in operation in Madras and Bombay The administration of the two Governments last named has so completely established the *financial* success of a policy of repression that we do not think it need be feared that any Government in India will be induced by financial considerations to slacken its efforts in the direction desired by Your Lordship

5 We propose to address Your Lordship hereafter with reference to the remarks in paragraph 4 of the Despatch under consideration regarding the defects of the outstill system The general term "outstill system" covers two or three essentially different systems, such as—

(a) Pure farming system in which a farmer contracts to pay a certain amount of revenue in respect of a definite tract of country, no control over quantity being exercised

(b) Contract outstill system, in which the duty is levied upon the estimated outturn of the still, but the distiller is not watched, so as to prevent him distilling if he can, an excess quantity

(c) Regulated outstill system in which the operations at the outstill are controlled and tested by Government officers, so that the duty is practically levied by quantity distilled

We wish to place before Your Lordship the precise facts as to the extent to which these systems are employed, and the reasons for which in each case they are preferred to the more perfect system of the central distillery For this purpose we have found it necessary to call for further information from Local Governments on the subject and in the meantime we have not considered it desirable to delay replying to the remaining portion of the Despatch

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No 4393 dated 11th August 1888

From—L P SHIRRES Esq Offg Under Secretary to the Government of India
DEPARTMENT OF FINANCE AND COMMERCE

To—All Local Governments and Administrations

In continuation of my letter No 4778, dated the 7th September 1887, I am directed to forward a copy of a Despatch from the Secretary of State, No 28 (Revenue), dated the 19th April 1888, containing certain observations made by the Secretary of State with reference to the policy followed in India regarding excise administration

2 In paragraph 3 of the Despatch the Secretary of State points out that, although the Excise administration is practically shaped in conformity with the principles referred to by him, yet there are occasionally passages in periodical

reports which read as if the increase of the Excise revenue was the paramount object of good excise administration, and as if additional facilities for liquor drinking might be sometimes given more rapidly than the actual needs of the people demand I am to forward, for your information, a copy of the reply which has been sent to this Despatch, and to request that the remarks of the Secretary of State may receive the attention of His Honor the Lieutenant-Governor / the Chief Commissioner

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No 76 (Revenue) dated 30th August 1888

From—The Secretary of State for India

To—The Government of India

I forward for Your Excellency's information copies of a question put in the House of Commons concerning the licensing of liquor shops near tea gardens in Darjeeling, and of the answer given to that question My attention has been drawn to a pamphlet which purports to report the proceedings of a public meeting held on this subject at Darjeeling on the 7th June 1888 I shall be glad to learn what action the Local Government may under the orders of Your Excellency, take in the matter

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Question put in the House of Commons regarding liquor shops and its answer on 3rd August 1888

*Sir R per Lethbridge*—To ask the Under Secretary of State for India whether the attention of Her Majesty's Government has been directed to the correspondence recently published between the Deputy Commissioner for Darjeeling and the General Manager of one of the largest local Tea Companies, in which great pressure was put upon the latter to open grog shops on his estates with a view to the protection of the revenue and the enforcement of the law

Whether a very large number of the managers of tea gardens in the Darjeeling District have signed a document protesting against the Government excise system

And whether the Secretary of State will take any steps to put a stop to the establishment of these grog shops in the public and private bazars of India

*Sir John Gorst*—The Secretary of State has no official information on this subject, but he will enquire from the Government of India what action the Local Government is taking in the matter

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No 290 dated 16th October 1888

From—The Government of India

To—The Secretary of State for India

We have the honour to acknowledge the receipt of Your Lordship's Despatch No 76 (Revenue), dated the 30th August 1888 forwarding a copy of a question put in the House of Commons by Sir Roper Lethbridge and of the answer to it, regarding the Government Excise system and the establishment of grog shops in the public and private bazars of India Your Lordship desires to be informed what action the Local Government may, under our orders, take in the matter

2 We have the honour, in reply, to forward for Your Lordship's information a copy of the correspondence noted in the schedule In view of the information contained in that correspondence it does not appear to us necessary to give any instructions in the matter to the Local authorities, who appear to have been for years dealing with it in a judicious way and upon sound principles

3 We do not know whether the proposal to put a stop to the establishment of grog shops in the public and private bazars of India means that we should altogether suppress the sale of liquor in India, or that we should abandon the system of subjecting liquor shops to the necessity of obtaining licenses Either of these courses appears to us open to grave objection, for reasons which we have fully explained to Your Lordship in our Despatch No 166, dated 25th June 1887

No 5215 dated 24th September 1888

From—L P Shirres Esq Offg Under Secy to the Govt of India Department of Finance and Commerce

To—The Secretary to the Government of Bengal Financial Department.

In continuation of the telegram from this Department of this day's date, I am directed to forward a copy of a Despatch from the Secretary of State, No 76 (Revenue) dated the 30th August 1888, and of its enclosure, regarding the liquor traffic in Darjeeling, and to request that the report called for on the subject may reach the Government of India not later than the 9th October The report must reach Her Majesty's Secretary of State before the re assembling of Parliament on the 7th November, and it must therefore be despatched by the mail leaving Simla on the 16th October I am to request that the Government of India may be informed by telegram when the report leaves Darjeeling

No 270 T—F dated 4th October 1888

From—Colman Macaulay Esq C I E Secy to the Govt of Bengal Financial Dept

To—The Secretary to the Government of India Department of Finance and Commerce

I am directed to acknowledge the receipt of your letters No 5015 dated 12th ultimo, and No 5215 dated 24th ultimo forwarding copy of a Despatch from the Secretary of State, No 76 (Revenue) dated 30th August and of its enclosure the report of a question asked by Sir Roper Lethbridge in the House of Commons on the subject of liquor traffic in Darjeeling

2 The Government of India will observe from the enclosed copies of reports from the Deputy Commissioner of Darjeeling and the Commissioner of the Division dated 3rd instant, that though a number of signatures were procured to a protest circulated by the Darjeeling Temperance Society no attempt was made to submit officially any combined representation to the local authorities It is needless to point out that the terms in which this stereotyped form of protest is couched must necessarily diminish the value which might otherwise attach to an influential representation It will also be observed that there is some misunderstanding regarding the time at which the correspondence referred to in the first part of the question took place

3 The present case affords a fair illustration of the difficulties with which Government has sometimes to contend in India in dealing with public or class criticism of Excise administration The interests and views represented by the two sections of the community who support this agitation are entirely divergent The Temperance Society would have the consumption of intoxicating liquor absolutely suppressed the Planters are aware that their labourers will drink liquor but for their own convenience they wish that the system under which the liquor traffic is regulated by the State should give way to a system under which it would be regulated by themselves Obviously Government cannot seriously entertain either of these views All that it can do is to guard against the creation of undue facilities for the consumption of liquor whether on the one hand by the opening of too many shops or unnecessary lowering of the price or on the other hand by the prevalence of smuggling or illicit distillation The correspondence of which copies are appended will show that the question of the control of the liquor traffic in Darjeeling has received the special attention of this Government and that the number of outstills has been kept down to and was at one time reduce below the lowest limit compatible with the objects of efficient Excise administration The number of outstills open during the past year was 38, against 32 in 1878-79 45 in 1879 80, and 29 in 1882 83 It can not be said that the increase more than represents the advancing requirements of the district brought about by the expansion of its population and its general development The population apart from additions resulting from increase of territorial jurisdiction rose from 418,665 in 1871 to 497 779 in 1881 and it is constantly receiving accessions by immigration A railway has been opened through the heart of the district and there has been a general and obvious advance in its material prosperity Meanwhile the revenue paid by the consumers of spirits has risen from R37,372 from 45 outstills in 1879 80 to R85 616, with a synchronous reduction in the number of outstills to 38 in 1887 88 These figures indicate a considerable increase in the tax and consequent discouragement of consumption Mr Risley's report shows very clearly the difficulty associated with exceptional repressive measures in this district and the failure of the large reduction of the number of outstills in 1881 82 has proved the futility of seeking to prevent drinking by removing the sources of licit supply

Government letter No 72 dated 23rd November 1880
Board's letter No 11-B dated 12th February 1881
Government letter No 16 dated 3rd March 1881
Board's letter No 223 B dated 22nd March 1881 (with enclosures)
Government letter No 30 dated 20th April 1881
Board's letter No 430 B dated 31st May 1881
Board's letter No 20-B dated 18th March 188
Government letter No 4 dated 31st March 1882

4 It has come to the notice of the Lieutenant Governor that Darjeeling is still one of the few districts in which it has not been found desirable to introduce the limitation of the capacity of stills which was generally recommended by the Excise Commission His Honour is not prepared to say that the Board of Revenue have erred in accepting the views

of the local officers in this matter, but the Board will be asked to submit a report on the subject

5 With reference to the enquiry made in paragraph 2 of letter of 12th September, I am desired to submit herewith, for the information of the Government of India, a copy of the orders passed by the Lieutenant Governor on Mr Westmacott's report of his enquiry into the working of the outstill system in Hooghly and Howrah

No 72 dated 23rd November 1880

From—COLMAN MACAULAY Esq C I E Offg Secy to the Govt of Bengal Financial Dept,
To—The Secretary to the Board of Revenue Lower Provinces.

I am directed to say that several complaints have reached the Lieutenant Governor that drunkenness has greatly increased within the last year or two in the district of Darjeeling and that the demoralization of the labourers employed on the tea gardens in that district is very great It is observed that the number of shops for the sale of country spirits increased from 21 in 1877 78 to 32 in 1878 79 and 45 in 1879 80 It would appear to be very doubtful whether the genuine wants of the district called for such a large increase as this The license fees from 32 shops in 1878 79 amounted to R30,101 or an average of R941 The fees realized from 45 shops in 1879 80 amounted to R37 372 only, or an average of R830 This would seem to show that the number of shops has been quite unduly multiplied, and that the settlements have been injudiciously made The Lieutenant Governor attaches much importance to this matter and desires that a full report upon the subject in all its bearings may be submitted with as little delay as possible

No 112 B dated 12th February 1881

From—A FORBES Esq Officiating Secretary to the Board of Revenue Lower Provinces
To—The Secretary to the Government of Bengal Financial Department.

I am directed to acknowledge the receipt of Government order No 20—72 dated 10th January last calling for the early submission of the report required in Government order No 72, dated 20th November last on the subject of the complaints which have reached the Lieutenant-Governor regarding the increase of drunkenness in the district of Darjeeling

2 In reply I am desired to state that in July last when Mr Buckland was at Darjeeling on tour he requested the special attention of the local officers to this subject

3 On receipt of Government order No 72 the Board desired the Commissioner to take immediate measures to close those shops which are found on enquiry to afford a good cause of complaint, no financial consideration as to the amount of the loss of excise revenue being permitted to stand in the way, if the increase of drunkenness is shown to be due to the existing arrangements The Commissioner was also requested to impress upon the local officers the necessity of their being on the alert to prevent the illicit supply of liquor in places where the labourers in the tea gardens are alleged to have become demoralized by its use

4 The Commissioner stated that he has requested the Deputy Commissioner of Darjeeling to submit the report required by Government as soon as possible, at the same time he observes that it is not easy for the Deputy Commissioner to collect materials for a report, without making enquiries in regard to a number of different tea gardens, and that it will necessarily take some time before a sufficiently comprehensive report can be submitted On receipt of further information from the Commissioner, the Board will submit the detailed report required by Government

No 16 dated 3rd March 1881

From—COLMAN MACAULAY Esq C I E Offg Secy to the Govt of Bengal Financial Dept
To—The Secretary to the Board of Revenue Lower Provinces

I am directed to acknowledge the receipt of your letter No 112 B dated the 12th ultimo, reporting the steps that have been taken to prevent the increase of drunkenness in the Darjeeling district

2 The Board state that on receipt of the Government order No 72, dated 23rd November last, they instructed the Commissioner to cause all shops to be immediately closed which might be found to afford good cause for complaint, and they point out that the full report called for by Government cannot be submitted for some time

3 The Lieutenant Governor desires me to say that the general report asked for should be submitted with as little delay as possible Meanwhile I am to enquire how many shops have been closed under the Board's recent orders

No 223 B dated 22nd March 1881

From—A FORBES Esq Officiating Secretary to the Board of Revenue Lower Provinces
To—The Secretary to the Government of Bengal Financial Department

I am directed to acknowledge the receipt of the Government order No 16, dated 3rd instant, calling for the early submission of the report required in Government order No 72 dated 23rd November last, on the subject of the increase of drunkenness in the district of Darjeeling, and enquiring how many shops have been closed under the Board's recent orders

2 In reply I am desired to submit a copy of the correspondence noted in the margin which contains the views of the Commissioner and Deputy Commissioner on the subject of the alleged increase of drunkenness in the Darjeeling district, and the question of effecting a reduction in the present number of out tills

Commissioner of the Rajshahye and Cooch Behar's No 1341R dated 9th February 1881 enclosing Deputy Commissioner of Darjeeling's No 292 dated January 1881

3 It will be seen from the enclosed correspondence that the Deputy Commissioner does not consider the present number of outstills to be in excess of the requirements of the mixed population of the Darjeeling district or of the extent of country supplied that the average monthly fee although reduced in 1879 80 below the standard of the preceding year is still sufficiently high to have led to the selling price of liquor being doubled within the last four or five years, and that the increase of drunkenness in the district which has attracted the notice of Government is to be accounted for by other more general causes than the increased facilities for obtaining liquor

4 The Commissioner, it will also be seen, supports the view of the Deputy Commissioner, and is of opinion that no case has been made out for a reduction in the number of shops and thinks that such a measure would have the effect of causing the people to resort to illicit means of providing themselves with drink I am to add that the correspondence referred to in the Commissioner's report was duly considered by the Board in passing the orders reported to Government in Board's No 112 B and No 113 B, dated 12th February last, under which, out of 45 existing shops 5 shops, which are in or near the forest reserve, have been directed to be closed, and certain conditions have been added to the outstiller's licenses with a view to render them more effective in discouraging drunkenness

5 The Board are unable to bring forward any facts or arguments contradictory of the views held by the local officers At the same time however, I am desired to add that, in accordance with the orders contained in Board's circular order, dated 17th January 1881, a copy of which is forwarded herewith the Deputy Commissioner has proposed only 22 outstills for the Darjeeling district during the ensuing year, and the Board have approved of the Deputy Commissioner's proposals It is anticipated that such a large reduction in the number of outstills may lead to increased attempts to engage in illicit dealings, but this tendency will have to be met with increased vigilance on the part of the excise police and forest officers, and it will be competent to the Board in the course of the year, to sanction the opening of any additional outstill where it may be shown to be really necessary to do so

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No 1341 R dated 9th February 1881

From—LORD H ULICK BROWNE Commissioner of the Rajshahye and Cooch Behar Division,
To—The Secretary to the Board of Revenue Lower Provinces

In continuation of my letter No 1178 R dated 12th January 1881, I have the honour to enclose copy of a letter No 292 R., dated January 1881, from the Deputy Commissioner of Darjeeling submitting the report called for by Government letter to your address No 72 dated 23rd November 1880 (a copy of which was received with your letter No 372 B, dated 3rd December 1880), on the subject of complaints of the increase of drunkenness in the Darjeeling district

2 Mr Waller's report seems to me a good and conclusive one, and considering the fees received from the shops, the distribution and number of shops over the hills the fact that hill races especially in a damp climate must have liquor, I do not think any case is made out for a reduction in the number of shops It seems to me that if any shops are closed at all it would, as the Deputy Commissioner observes logically follow that almost all should be closed, and I adhere to my opinion that if deprived of the means of procuring liquor under the sanction of law, the people would provide themselves with illicit liquor, so that the only result of closing shops will be a loss of revenue

3 I observe that the Government letter implies at least a doubt whether an average of R830 from each shop is not so small as to indicate that there are too many shops but I am under the impression that the records of the Board's office will show that if no outstills were allowed, unless the fees amounted to as much as R830, we should lose two thirds of the revenue derived from country spirits in these Provinces

4 I have already, in my letters noted on the margin expressed my opinion on the general question of preventing drunkenness and especially in Darjeeling A restriction as to the quantity of liquor to be consumed at one time on or close to the premises of a licensed vendor, and a fine in the event of people being seen in a state of intoxication on or near the vendor's premises would probably have the effect of diminishing drunkenness at such places, the liquor being consumed at home instead In addition to this, the Deputy Commissioner reports that he closed some shops in consequence of complaints, and, again, in consequence of the instructions received in your letter No 12B, dated 15th January 1881, five shops more are to be closed from 1st April 1881 I am unable to recommend that any thing more be done

No 1173 dated 11th January 1881 replying to the Board's circular No 1080B dated 13th September 1880 No 1175R dated 11th January 1881 written with reference to complaints of the Conservator of Forests Bengal

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No 292 R dated January 1881

From—R M WALLER, Esq Deputy Commissioner of Darjeeling
To—The Commissioner of Rajshahye and Cooch Behar Division

I have the honour to submit the report called for in your letter No 792 Rct, dated 14th December 1880

2 I have consulted a number of the leading gentlemen among the planters, and, while about a half the number consulted affirm that there has been an increase of drunkenness during the last two or three years owing to the increase in the number of outstills, the other half only objected to the shops in their immediate neighbourhood

3 I have not been informed whence His Honour the Lieutenant Governor received the complaints alluded to in the letter from Government to the Board of Revenue, but I myself had only bad complaints from Captain Grahame, Mr Monro, Mr Gammie, and the Forest Department, these being against particular stills and made on grounds which, if admitted as valid in these instances would have logically involved the closing of nearly all the stills in the district The Mim shop was, however, closed on Captain Grahame's account, and that at Lepchajaghaut in the forest, and that on the Cinchona lands removed to a mile from the coolies' huts

4 Previous to 1878 79 there were ten shops for the whole extent of the hills, and 12 for the Terai Of the 45 at present licensed 31 are in the hills and 14 in the Terai Of the former, three only are in the Kalimpong sub division, *i e*, east of the Teesta, and of the latter only five, west of the Balusun, not too many surely for either of these extensive tracts As regards the remainder of the hills along the whole Teesta valley there are five stills, in the whole tract north of the Senchal and Gumpahar watersheds, seven on or near the cart-road between Darjeeling and Siligoree eight, in the whole tract south of the Gumpahar div de and west of the cart road, nine (of which four only are in the extensive part of this tract west of the Balusun), while in the Terai, east of the Balusun, there are nine stills of which five are on the road from Matigarah to Punkabari None of these are so near as within 2 miles of each other I have thus analysed the distribution of the stills over each well defined tract and I submit that the present number of stills is not in excess of the requirements of both the extent of country and the population, as it will appear by the approaching census Even now, with 45 stills, the average monthly fee is over R60 which I submit does not come anywhere near the R8 minimum fixed to prevent the undue multiplication of stills by the Board. In fact, of the 45 stills, 27 or nearly two thirds pay over R20 monthly

It must be remembered that in Darjeeling the population is almost entirely a spirit-drinking one and it will be found to have more than doubled itself I have no doubt, since 1871 at this census Thus, the population per outstill is probably more nearly 5,000 than 2,104 as it would appear from the present supposed population of 94 700 as taken at the last census and even 4 000 does not seem too small a number of persons for a single out still where nearly all are consumers more or less The only result I anticipate from reducing the number of stills will be a greater resort to the practice of taking home a supply in bottles from the stills remaining to save the trouble of going the longer distances to which on the average, the stills would be from the consumers' houses In the words of the Government Resolution dated 17th November 1880 the demand for spirits is rising as it always has done in this and other countries with the increased prosperity of the country I may also quote the case of the increase of consumption of spirits from 47 750 to 59,20) gallons in the Sonthal Pergunnahs among a population not restrained by religion as in the case of Hindus and Mussulmans from drinking spirits and this with the sudder distillery system in vogue It will be seen that the increase of fees in this district and that reported from Sonthalia are both about 12 per cent in one year It cannot be therefore assumed that the increase of stills has necessarily caused the increase of consumption in this district, for an equal increase appears spontaneously in the Sonthal Purgunnahs under the distillery system Had the tea planters, who complained to the Lieutenant Governor, been residents in Sonthalia their coolies would have been found probably to have become larger consumers of spirits even without any increase of outstills Here it is the increase of outstills to which a phenomenon in no way necessarily connected with such increase is attributed It has been already shown that, notwithstanding the increase of shops, the average monthly fee is still R60, which cannot, I submit, be said to be an unduly low rate—while, on the other hand, the current price of spirits, which is now one rupee per quart bottle, whereas it was eight annas four or five years ago, shows that whatever the facilities for obtaining it that price is still decidedly not low, in fact it has increased There is clearly a feeling among the planters against the sale of spirits at all and each objects to the shop nearest his garden, to carry out their wishes would therefore amount virtually to closing all shops, except a few in large bazaars and hâts I find, however that in several cases the stills are on land belonging to planters, who of course might readily refuse to let them occupy their land if they wished This remark applies also to the Forest Department

It seems to me that in former days as long as illicit distilling was prevalent, and coolies, &c, got cheaply drunk in their own houses, there was no complaint of the drunkenness or of the illicit spirit making, though the latter was notorious Now that illicit manufacture has become so dangerous as to have almost ceased and the cooly has to have recourse to the licensed outstills where he probably gets into debt and not seldom gets drunk, employers complain because their coolies, having to pay for the spirit they consume, instead of illicitly making it at a small cost in their own houses, get into debt, and are less independent of the shopkeepers who sell them food cloth &c

I would also remark that the increase of outstills has been perfectly spontaneous No new still was proposed except after an application made for a license at the new place, and several applications have been refused as being for stills unnecessarily near to existing stills. I must also record my opinion that a reduction in the number of stills at the approaching settlement will result in a falling off of revenue, as it will not be feasible to enhance the fees of those remaining so as to raise the revenue from them to its present figure In conclusion, I

would state it as my deliberate conviction that the increase of drunkenness is not greater or more widespread than can be accounted for by other causes than the increased number of shops where spirit is sold A cold and wet climate like this, inhabited by races not prevented from drinking by religion, may well have consumers compared with the plains in the proportion of 10 to 1 I find in the other six districts of this division there is an average population of some 27,680 per still, while here (if we take the population to have doubled since 1871) there is 4,200 to each still, or in the proportion of 8 to 1 as compared with the districts in the plains, of three of which it is said that the number of outstills ought to be increased

No 30 dated 20th April 1881

From—COLMAN MACAULAY Esq C I E Offg Secy to the Govt of Bengal Financial Dept
To—The Secretary to the Board of Revenue Miscellaneous Revenue Department

With reference to your letter No 233B, dated the 22nd March 1881, and its enclosures on the subject of the increase of drunkenness in the Darjeeling district, I am directed to request that the Board will be good enough to call for and submit for the information of Government a list showing the liquor shops open in the district the license fees paid on account of them, the shops that have been closed, and the fees that were offered for licenses to hold them

No 430 B dated 31st May 1881

From—A FORBES Esq Offg Secretary to the Board of Revenue Lower Provinces
To—The Secretary to the Government of Bengal Financial Department

I am directed to acknowledge the receipt of Government order No 30, dated 20th April last, and in reply to submit herewith two statements submitted by the Deputy Commissioner of Darjeeling No I shows that there are 22 outstills now open paying a monthly license fee of R3 135 and No II shows that 23 shops which yielded a monthly license fee of R605, have not been permitted to be re opened during the current year

No I

*Lists of Outstills opened in the Darjeeling District for the year 1881 82*

| Number of shops | Localities of shops | License fee paid for each | Number of shops | Localities of shops | License fee paid for each |
|---|---|---|---|---|---|
| | | R | | | R |
| 1 | Darjeeling | 580 | 13 | Shooruk | 27 |
| 2 | Ging | 43 | 14 | Phanshidewah | 17 |
| 3 | Poolbazar | 51 | 15 | Matigurah | 306 |
| 4 | Sonadah | 135 | 16 | Nal surbari | 150 |
| 5 | Sepoydhura | 63 | 17 | Mohis nari | 205 |
| 6 | Kurseong | 380 | 18 | Ghandhura | 242 |
| 7 | Chunabhatty | 61 | 19 | Lainbari | 88 |
| 8 | Ghumtee | 93 | 20 | Bagd gra | 86 |
| 9 | Punkhabari | 53 | 21 | Khaprel | 290 |
| 10 | Rishope | 80 | 22 | Nagorekote | 129 |
| 11 | Liring | 30 | | | |
| 12 | Kalimpong | 26 | | TOTAL | 3 135 |

No II

*List of Outstills which were open in 1880-81 and closed in 1881-82 in the District of Darjeeling*

| Number of shops | Localities of shops | Amount of fee that were offered to hold them | Number of shops | Localities of shops | Amount of fees that were offered to hold them |
|---|---|---|---|---|---|
| | | R | | | R |
| 1 | Chuttuckpore | 43 | 13 | Rungbly and Rungly | 9 |
| 2 | Mahanuddy | 36 | 14 | Tuckvar | 10 |
| 3 | Dudia | 8 | 15 | Rang Vang | 11 |
| 4 | Rungli Rungliat | 9 | 16 | Samthor | 9 |
| 5 | Dadaria Pool | 22 | 17 | Tonguri | 8 |
| 6 | Rajman Bungalow | 18 | 18 | Pathurghatta | 80 |
| 7 | Baukut | 10 | 19 | Kynanuka | 56 |
| 8 | Pashoke | 8 | 20 | Champasari | 77 |
| 9 | Single | 9 | 21 | Turibari | 31 |
| 10 | Teestapul | 8 | 22 | Tirribanna | 105 |
| 11 | Tukdah | 8 | 23 | Rohini | 22 |
| 12 | Nahore | 8 | | | |
| | | | | TOTAL | 605 |

A A WACE
*Deputy Commissioner*

No 202 B. dated 18th March 1882

From—A FORBES Esq Officiating Secretary to the Board of Revenue Lower Provinces,
To—The Secretary to the Government of Bengal Financial Department.

I am directed to report, for the information of Government that, in submitting his excise settlement proposals for 1882 83, the Deputy Commissioner of Darjeeling recommended the re establishment of the seven outstills marginally noted the closure of which was reported to Government in the correspondence ending with Board's No 430 B dated 31st May 1881

Turibari | Singla
Rungli Rungliat | Mahanuddy
Daduria Pul | Rohini
Tirhana.

The Deputy Commissioner's proposals being supported by the Commissioner the Board directed that a full explanation should be submitted of the necessity of opening each of the outstills referred to, and the Commissioner at the same time was asked to state whether any of the shops in question were within or near to the forest reserve or tea gardens, and, if so, whether the Conservator of Forests or the tea planters concerned, had been consulted

2 From the reply received from the Commissioner, a copy* of whose letter and enclosure is annexed, the Board consider that Mr Wace has made out a strong case in support of his proposals and they have accordingly sanctioned the opening of the seven outstills from the 1st proximo, on the understanding that if during the course of the year any well founded complaints are made in regard to any shop the license will be liable to be cancelled

* Rajshahye Commissioner's No. 944 Rct dated 10th March 1882 and its annexure

3 The Board have also directed that, if any of these seven outstills correspond to any of the five shops which were closed in and near to the forest reserve under the orders referred to in the Board's letter No 113 B, dated 12th February 1881 to Government they must not be opened until the Conservator of Forests has been consulted, and orders have been received on his objections, if he has any to make

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No 944 Rct dated 10th March 1882

From—LORD H ULICK BROWNE Commissioner of the Rajshahye and Cooch Behar Division
To—The Secretary to the Board of Revenue Lower Provinces

With reference to your letter No 57 B dated 18th February 1882 on the subject of the excise settlements to be made in the district of Darjeeling, for the year 1882 83 I have the honour to enclose copies of a letter No 1657 R D, dated 3rd March 1882, and of the statement received therewith as also the map in original

2 It will be observed that the Deputy Commissioner has not consulted the managers of the neighbouring tea gardens on the question of the re establishment of outstills, and it seems to me that a good reason is given for this Briefly, in consequence of the representations of the managers of tea gardens, outstills were closed against the opinions and remonstrances of the late Deputy Commissioner and myself, and in several instances illicit distillation of liquor has been discovered during the current year in the immediate neighbourhood of the places where the closed outstills formerly existed It is in consequence of this that the Deputy Commissioner now proposes to re open the outstills, and, as he observes, the above facts will be an excellent answer to any remonstrances on the part of the managers of tea gardens

3 I hope that at all events, the proposal in paragraph 4 of the Deputy Commissioner's letter to re open the outstills Nos 23 27, 28, and 29 for the whole year will be sanctioned, as also the establishment at the other three places mentioned of shops to be opened only on market days There was a separate correspondence on the subject of opening shops on market days only the last letter in which is your No 233 B, dated 23rd August 1881, cited by the Deputy Commissioner All the points in that letter are, I think met by the one now enclosed and the map, excepting the consulting of the tea planters The distance of the nearest shops from the markets will be seen by the map, which is divided into 4-mile squares

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No 1657 R D dated 3rd March 1882

From—A A WACE Esq Deputy Commissioner of Darjeeling
To—The Commissioner of the Rajshahye and Cooch Behar Division

In reply to the Board's No 51B, dated 18th February 1882, a copy of which was forwarded to me direct, I have the honour to resubmit the map showing proposed outstills for 1882 83 and a tabulated statement giving the information required as to outstills 26 to 31 and 23 except as regards one point

2 This one point is whether the managers of the neighbouring gardens have been consulted or not With reference to this enquiry, I beg to point out that it would be useless to do so I am pretty sure, without asking them, that they would object, but I contend that they have no right to be consulted The number of outstills was largely reduced in this district partly on account of the remonstrances of the planting interest Mr Waller pointed out at the time that the indignation professed was a little fictitious As I have said more than once, the planter knows perfectly well his coolies will have liquor, but he has more control over it if his sirdar starts an illicit still on his garden than if an independent shopkeeper sets up one in the neighbourhood In this former case everyone concerned is interested in keeping the drinking that goes on quiet In some cases I should be glad to believe that

it is kept so quiet that the manager does not know of it, but in many of the cases exposed by the Excise Inspector one could scarcely credit the manager with ignorance I am proposing to re open these stills because of the illicit practices which have prevailed since they were closed If any remonstrances are made, it should be pointed out that the managers have only themselves to blame in the matter It will perhaps range planters on our side in putting down illicit distillation if they know that its prevalence will be followed by the re-establishment of an outstill Those who knew of the illicit dealings exposed this year cannot certainly complain with justice, and those who did not know will have their eyes opened

3 As regards forests you will observe that no objections can be raised I have borne forest interests in mind in these settlements The opening of a shop on the frontier road, for instance near Jorepokree, has been suggested to me both by the Excise Inspector and the Excise Deputy Collector, and there is no doubt the establishment would check the illicit importation proved to go on but I prefer to try and put it down through the police who are handy to the line of road than to run the risk of injury to the forest through which the road runs In the other two places—Singla and Shyenee—where I have proposed outstills to try and check illicit importations I have no police near on whom I could rely

4 If the Board is still indisposed to sanction the re establishment of all these shops I would especially urge the necessity for Nos 23 27 28 and 29 At the other three places—Rungli Runghat Rohini, and Tirhana—we might try the effect of having the shops open only on the hât days as proposed in my No 72 R E dated 27th July 1881 With reference to the last enquiry made in the Board s No 233 B dated 23rd August which answered this proposal, I may state that at No 26, Rungli Runghat there is a police outpost Rohini and Tirhana are also both within easy reach of police stations, from which supervision could be exercised over the vendors at each hât

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No 42 dated 31st March 1882

From—COLMAN MACAULAY Esq C I E Secy to the Govt of Bengal Financial Dept

To—The Secretary to the Board of Revenue Lower Provinces

I am directed to acknowledge the receipt of your letter No 202 B dated 18th instant reporting that the Board have sanctioned the proposal made by the Deputy Commissioner of Darjeeling to re establish outstills at the seven places marginally noted in consequence of the discovery of illicit distillation of liquor in the neighbourhood of the places

| | |
|---|---|
| Turnbari | Singla |
| Rungli Runghat | Mirnnuddy |
| Daduria Tul | Rohini |
| Tirhana | |

2 In reply I am desired to say that it would have been more satisfactory if the Deputy Commissioner had given fuller details of the cases of illicit distillation discovered by him The Lieutenant Governor would have preferred the Deputy Commissioner's proposal for opening the outstills at Rungli Runghat, Rohini, and Tirhana only on hât days but he will not now interfere The working of these shops however, should be carefully watched

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No 314 Rct dated 3rd October 1888

From—E E LOWIS Esq Commissioner of the Rajshahye Division

To—The Secretary to the Government of Bengal Financial Department

I have the honour to forward for your information copy of a report by the Deputy Commissioner of Darjeeling, on the question asked by Sir Roper Lethbridge in the House of Commons

I may add that I have made personal enquiries, and learn that there was no memorial drawn up and signed by the planters in general setting forth the collective opinion of the planting community on the excise question What really happened was this A meeting of the Darjeeling Temperance Society was held on the 7th June 1888 and one of the principal supporters of the cause the Rev A Turnbull, was asked to move a resolution condemnatory of the use of strong drink For the purposes of his address at the meeting this gentleman, to use his own words sent a certain post-card to every garden in the Directory, not setting forth any argument but simply putting a certain question The recipients were requested, if they approved of what was inscribed on the post card, to sign it The inscription was as follows —

> 'We the undersigned proprietors general managers and assistant managers of tea gardens in Darjeeling are most emphatically of opinion that the excise shops established by Government in every bazaar public and private and along every public road in the district constitute a great public evil involving grave injustice and injury to the local tea industry and to the material and moral interests of the thousands of tea coolies'

It will be observed that all that the recipients of the cards were asked to do was to sign and return the cards and this the great majority did, I believe, without much serious thought. Two or three who were convinced of the evil of the system, wrote separately, but the vast majority simply signed and took no further action A list of those who signed the post card was however made out, and this list I saw, and supposed it to have been appended to a memo

rial emanating from the planters themselves I did not at the time pay much attention to the matter, as I felt certain that if the planters had any real grievance, they would be certain to make their wants known in a petition addressed to me direct or through the Deputy Commissioner As I received no official intimation of any complaint against the outstill system, the subject passed from my mind The inconvenience caused to planters by the love for drink on the part of their coolies suffices to obtain signatures to any proposal that appears to hold out relief but I am convinced that many of those who signed the petition alluded to did so without weighing the whole case I questioned one young planter, whose signature appeared on the list which I saw and who, I knew was a recent arrival in the country, regarding his views on the liquor question and found that he had signed only because the paper had come round and other men had signed I suspect many of those whose signatures appear on the petition gave the same otiose assent to the matter contained in it

The district of Darjeeling is hemmed in by Native States where liquor is manufactured without restriction To do away with our licensed shops, therefore, would not benefit the people or lessen drinking one whit It would merely substitute uncontrolled for controlled sale of spirituous liquors The only other possible alternative then to the present system is to forbid the use of alcohol in any shape; and though the Temperance Association, who lay such stress on the support to their cause afforded by the planting community, would rejoice at any such step being taken by Government, I am quite certain that the proposal would not commend itself to most planters while it would create general discontent among the natives, who are, as Mr Risley has shown, wedded to drink If we are to forbid the use of alcohol, the rule must of course, be absolute and binding on Europeans and Natives alike It would be a good test of the sincerity of those gentlemen whose names appear in the list to enquire whether any such proposal would meet with their support

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No E—O 1—2 dated 3rd October 1888

*From*—H H RISLEY Esq Deputy Commissioner of Darjeeling

To—The Commissioner of the Rajshahye Division

In reply to your letter No 205 E dated 20th September 1888, regarding the liquor traffic in Darjeeling I have the honour to submit the following report

2 Sir Roper Lethbridge's question is stated in such general terms that it gives only an imperfect clue to the specific information upon which it may be presumed to have been based There is no record in my office of any document 'signed by a very large number of the managers of tea gardens in Darjeeling district' and protesting against the Government excise system ' nor have I ever heard of such a protest being addressed to the Deputy Commissioner in his official capacity It appears, however from a pamphlet purporting to report the proceedings of a 'public meeting held at the Town Hall, Darjeeling on the 7th June 1888 under the auspices of the Darjeeling Temperance Society that in the early part of this year the Rev A Turnbull of the Scotch Mission sent to every tea garden in this district (199 in all) a post card bearing the following words, which he asked the addressees to sign —

> We the undersigned proprietors, general managers managers and assistant managers of tea gardens in Darjeeling district are most emphatically of opinion that the excise shops at present established by Government in every bazaar public and private and along every public road in the district constitute a great public evil involving grave injustice and injury to the local tea industry and to the material and moral interests of the tens of thousands of tea coolies

A list of names given in the pamphlet shows that 144 signatures including those of 28 natives, were obtained to these post cards Only three replies were in the negative and one of these is said to have been of a pictorial character, representing the addressee "feeling his way home in very uncertain fashion with a bottle of gin borne aloft in one hand and a lantern in the other ' No attempt has been made by the Temperance Society to bring Mr Turnbull's proceedings to the notice of the Deputy Commissioner of the district, nor has any representation regarding liquor-shops been put forward by the planters on their own account Even had the Temperance pamphlets already referred to, been sent to me officially, it would clearly have been impossible for me to take any action in a matter of general policy on the strength of the unauthenticated list of names published by the promoters of this agitation As it is, I had some difficulty in obtaining from a private source the copy of the pamphlet from which I have drawn the particulars given above

2 A similar difficulty has been met with in tracing the papers alluded to in the first part of Sir R Lethbridge's question I have no knowledge of any "*recently published*' correspondence between the Deputy Commissioner of Darjeeling and 'the general manager of one of the largest local tea companies' regarding the opening of grog shops on his estate More than five years ago (April—June 1883) some correspondence passed between Mr Wace, then Deputy Commissioner of Darjeeling and Mr F deMomet, manager of a tea garden at Dooteriah about 9 miles from Darjeeling As the words ' to the protection of the revenue and the enforcement of the law," quoted by Sir Roper Lethbridge occur in Mr Wace's letter of 7th June 1883 to Mr deMomet, I conclude that this may be the case referred to in the Parliamentary question The conclusion, however, is not absolutely certain, as the phrase quoted is a common one, and has probably been used not unfrequently in official correspondence on excise matters

3 The facts of the Dooteriah case, which I assume to be what Sir R Lethbridge means, are as follow In April 1883 the auction purchaser of the license to keep a shop at Balasun Pul Bazar, about 10 miles from Darjeeling for the sale of *marua*, or beer made from the fermented grain of the millet *elusine corocana*, presented a petition to the Deputy Commissioner, stating that Mr deMomet, the proprietor of the bazaar, had caused his shop to be closed, and asking that the fee of R50 paid by him in advance might be refunded About the same time the licensee of the distilled liquor shop at the same place asked that Mr deMomet might be requested to give him a site for his shop Mr Wace thereupon wrote to Mr deMomet, pointing out that the price bid for these licenses (R50 for one and R40 for the other) was of itself a pretty clear indication that the coolies of the neighbouring gardens would have liquor and would brew it themselves if there were no shops within reach At the same time Mr Wace explained that it was within the power of Government to take up land under the Land Acquisition Act X of 1870 for the purpose of establishing a distillery and shop, though he would be unwilling to adopt this course except as a last resource He added that he would be glad to give full consideration to anything Mr deMomet might have to urge On the 21st April 1883 Mr deMomet replied that the liquor-shops had led to "several serious rows" and he objected to it on this ground He thought that Government should help him to maintain the peace, and not force him to keep liquor sellers on his estate Regarding the coolies he said —"I know that hillmen are partial to liquor If they want some, they can buy and drink it in their own houses, where they are not so likely to exceed, being alone, and to become quarrelsome" In the next letter, dated 25th April, Mr Wace quoted clause IX (now VI) of the license, binding licensees to "prevent drunkenness gaming and disorderly conduct" in their shops and remarked that, if Mr deMomet had informed him of any breach of this condition during the preceding year, he would have taken serious notice of it He also authorised Mr deMomet to let the licensees understand that disorderly conduct would be severely dealt with, and that they must look to him (Mr deMomet) as the landlord, and comply with his wishes, as far as is consistent with his license and payment of revenue In a subsequent letter of 19th May, Mr deMomet urged that the condition quoted was inoperative in practice, that drunkenness among coolies led to disease and insubordination, and that 12 out of 13 managers of neighbouring gardens were opposed to the opening of liquor shops Mr Wace's final orders were conveyed in his letter of 7th June, which contains the expression quoted by Sir R Lethbridge He points out that his object in pressing the matter is not merely to swell the Government revenue but to prevent breaches of the excise law The number of liquor shops in the district had he remarks, been fixed by the Board of Revenue under Government orders, and was considered to be the lowest that could be maintained with due regard to the protection of the revenue and the enforcement of the law" This being so, the Deputy Commissioner had no option in the matter, and must proceed to acquire the land on behalf of Government if Mr deMomet insisted on refusing to grant a site In reply to this Mr deMomet on 13th June agreed not to interfere with the shops adding that he agreed to this unwillingly and would try his best to get rid of them by any fair means he might think of The settlement was accordingly made The licensees were specially warned by the Deputy Commissioner not to allow drunkenness or disorder the police of the nearest station were ordered to watch the shops, and report once a month on their conduct, and Mr deMomet was informed that any report of his on the subject would receive due attention. Since that time no complaints appear to have reached the Deputy Commissioner

4 In explanation of Mr Wace's action in this case, and of the policy pursued in this district in respect of Excise administration I ask permission to add a few remarks on the general aspects of the question, as affecting both the people and the tea planters Regarding the people themselves I claim to speak with some authority, as I have been studying their customs for the last three years, and have an elaborate account of them nearly ready for publication

5 The indigenous population of Darjeeling is wholly non Aryan In the hills we have the purely Mongolian Tibetans the Lepchas (probably an early off shoot of the same stock) and the Kiranti group including the Limbus, Khambus, and Yakhas, who are mainly Mongolian The bulk of our Nepalese or Paharia population is made up of Murmis Mangars Gurungs Kamis Sunawars, and other semi Mongolian castes, among whom may be reckoned most of the Newars who claim to be the aborigines of Nepal At the foot of the hills, and in the Terai, we find the Mechbodeo, Dhimal, Koch Phya, Rajbansi, all of unmistakably non Aryan descent In the case of all these people, with the doubtful exception of Brahmans and Khas both of whom profess to abstain from intoxicating drinks after marriage, the constant use of strong drink is favoured by hereditary tendencies and enforced by social usage and religious prescription Many of them have imperfectly accepted the mere externals of Buddhism or Hinduism, but the working religion which underlies these holiday creeds, and really affects their daily life, is the confused superstition which Sir John Lubbock calls Shamanism, and Tiele and other continental scholars are beginning to describe as Animism Neither name is particularly happy For our present purpose, the main feature of the Shamanistic belief is that men are surrounded by an infinite number of supernatural beings—spirits of hills, forests, rivers, diseases ancestral ghosts, departed medicine men, and the like These beings are active in ill doing They require incessant propitiation, and they love nothing so well as strong drink This is offered in an earthen pot, or a hollow bamboo chunga A scanty libation is poured forth on the earth, and the remainder, along with eatable offerings, is afterwards consumed by the worshipper Whether the taste for liquor gave rise to this practice, or the religion developed the taste for liquor, it would be fruitless to enquire The point is that the practice forms an essential part of the ritual of the household and family gods in the tribes and castes I have named, who make up quite 80 per cent. of the

population of this district The same obligation is recognised with equal force at marriages and funerals, and the Deputy Commissioner constantly receives petitions for leave to get in large quantities of liquor for use on these occasions

6 Enough has perhaps been said to show that any attempt on the part of Government to make these people sober is bound to be a failure Nothing short of a great religious revival of an ascetic character will change their habits If outstills or liquor shops of some kind are not maintained at reasonable intervals they will either manufacture spirit for themselves, or will import cheap spirit from Nepal For revenue purposes either expedient is equally objectionable At the same time I freely admit that if outstills are unduly multiplied, especially on roads, the temptation to drink and the actual amount of drunkenness may be materially increased The problem is to hit off the happy mean —to establish just so many shops, just so distributed, as are needed to check illicit distillation without tempting people to drink more than their natural habits would lead them to drink This is the end towards which Mr Wace and his successors in the district have all along been working Its details are obviously far too intricate for me to discuss here

7 The point of view from which most of the tea planters regard the question may be briefly described Their objections to liquor shops near their gardens are in no way based upon moral grounds and there is no reason to suppose that they have any sort of regard for the spiritual welfare of the cooly or take the smallest interest in temperance propaganda What they do dislike is interference with their work, and disturbances in the local bazaars, which many estates have established with the object of retaining their coolies There is also some reason to believe that many planters prefer that their coolies should satisfy their wants by illicit distillation within the limits of the garden rather than by purchase from a licensed outstill in the neighbourhood The grounds for this preference are clear If distillation goes on in the garden, the coolies do not go away to get drink while the planter has the liquor business practically in his own hands, and can deal with it pretty much as he pleases Moreover, the illicit stills are, as a rule worked by the sirdars or heads of gangs, through whom the planter manages his coolies, and on whom he depends for his supply of labour Anything which adds to his influence with these men is greatly to the advantage of the garden, and his hold over them is obviously much stronger if he can stop them from distilling the liquor, which the coolies regard as a necessary of life, and can further, in the last resort, get them convicted for illicit distillation

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No 22 dated 22nd January 1889

From—The Government of India

To—The Secretary of State for India

In continuation of our Despatch No 212 dated 11th August last, in which we recommended the appointment of a Special Excise Commissioner to control the details of Excise administration in the Punjab, we have now the honour to forward copy of a letter from the Government of Bengal, No 562 T F, dated 5th November 1888, together with a copy of the report drawn up by Mr Buckland, who was deputed to study the system of Excise administration in force in the Presidencies of Madras and Bombay The circumstances of the case appear to us to justify us in supporting the recommendation of His Honour the Lieutenant Governor that a similar special controlling officer may, as an experimental measure, be appointed for three years for Bengal

2 Bengal is now the only great province in India in which there is not a separate department for the control of the Excise administration and revenue, although from the fact that its area, population, and excise revenue exceed those of any other province, and from the diversity of the conditions obtaining within its different districts, there is no portion of British India which requires closer attention or stricter control in the matter of Excise administration

In this connection we forward, for Your Lordship's information, a copy of a Report by Mr E V Westmacott, and of a Resolution by the Lieutenant-Governor of Bengal thereon, regarding a Memorial submitted by the Indian Association requesting that the outstill system should be discontinued in the Hooghly and Howrah Districts and that the question whether an outstill shall be opened or not should in every case be left to the decision of the Municipality or the Local Board concerned.

It appears that the Commission which reported in 1884 on the Bengal excise system recommended the closing of two central distilleries in the districts in question and the removal of a third to a different place, but that the Board of Revenue, acting on the recommendation of the local officers, and with the approval of the Government of Bengal, closed the three distilleries and substituted the outstill system

From Mr Westmacott's Report it will be seen that, though the accounts of specific occurrences and the statements regarding change in the habits of certain classes of the people had been exaggerated in the Memorial, it was nevertheless true that the change of system had resulted in a local cheapening of country liquor which had led to increase of consumption

3 It appears that the evils brought to light in this case have arisen mainly from the introduction of the outstill system without a proper application of the restrictions and limitations which are considered necessary for its satisfactory working The orders which the Lieutenant Governor has now passed for the purpose of rendering more effectual the restrictions under which distillation is carried on at outstills are we consider, entitled to our approval as a tentative measure for dealing with the imperfections which experience has disclosed in the system adopted in these districts

We also view with satisfaction the appointment by the Lieutenant Governor of Mr Westmacott to the special duty of supervising generally the approaching excise settlements in Lower Bengal The Lieutenant Governor is not at present prepared to pronounce a final opinion upon the excise system or systems to be adopted in Bengal, and it would obviously be unwise to abolish the outstill system in Hooghly and Howrah before it had been shown by experience that it would not work satisfactorily under proper conditions, or that it was possible to devise a system of excise better suited to that part of the country

4 The facts to which we have referred in the preceding paragraphs illustrate the expediency of the creation of a separate department in Bengal charged with the duty of controlling the excise administration and introducing from time to time such improvements as experience may show to be necessary

The salary proposed for the Excise Commissioner, R2,500 rising to R3 000, is high, but looking to the necessity that exists for specially selecting the officer who will be charged with this important duty, and the advantage that will arise from attaching to the post a salary sufficient to remove any desire to quit the Department on promotion, we recommend that it be sanctioned

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No 562 T—F dated 5th November 1888

From—Colman Macaulay Esq C I E Secretary to the Govt of Bengal Financial Dept

To—The Secretary to the Government of India Department of Finance and Commerce

With reference to your letter No 1548, dated 22nd March sanctioning the Lieutenant Governor's proposal to depute Mr C E Buckland Officiating Senior Secretary to the Board of Revenue to study the systems of Excise in Bombay and Madras, with a view to the introduction into Bengal of any improvements which a comparison of the methods in force in the different provinces might suggest I am directed to forward for the present information of the Government of India a copy of the report which Mr Buckland has submitted The Lieutenant Governor trusts His Excellency the Governor General in Council will recognise the industry and ability with which Mr Buckland has executed the task entrusted to him His report gives a most interesting and exhaustive description of the Excise administration of the two sister provinces, which must always be of great value to the Revenue authorities of Bengal

2 From the necessity of the case, Mr Buckland s recommendations are not on all points quite decisive, though their general tendency is the introduction at least tentatively of some of the methods pursued in Bombay and Madras, and the improvement of the outstill system which is now generally in force in Bengal The Lieutenant Governor must suspend his judgment on this portion of Mr Buckland s report until he has received the opinion of the Board of Revenue and of the experienced Revenue officers of his administration

3 It is within the knowledge of the Government of India that Sir Steuart Bayley has directed his attention to the reform of errors in the administration of the outstill system, and to an examination of the question of its suitability to the whole of the tracts in which it is now in force The Resolution of 18th ultimo, of which a copy was forwarded with my letter No 326 T—F, dated 14th idem will show that measures are being taken to correct generally the abuses brought to light by Mr Westmacott's enquiry in the districts of Hooghly and Howrah, and that Mr Westmacott has been especially entrusted with the supervision of the settlements for the ensuing year

In connection with Mr Buckland's suggestions for adopting in Bengal some of the recent reforms introduced into the Bombay and Madras systems, the Lieutenant Governor will only observe at present that the Bombay system has no more escaped criticism on the score of its tendency to stimulate consumption than the outstill system in Bengal, and that there are important differences both in regard to the class of people who live by distilling and in the absence of a system of village officers, which would render the introduction into Bengal of

either of the systems most generally prevalent in the other presidencies, a difficult task involving a dangerous increase in the lowest grades of excise officers. His Honour will, however, be glad to adopt any suggestion for improvement which may, on examination by his officers, be considered desirable. Meanwhile, as indicating the extraordinary difference that exists in the results of these systems, he would call attention to the circumstance that in 1886-87 the incidence of the revenue from country liquor was ·456 rupee per head of population in Bombay compared with ·085 rupee in Bengal, and that under the Madras system there are 26,633 country spirit shops in a population of 30,868,504, against 4,280 in a population of 66,591,453 in Bengal.

4. The real deductions to be drawn from these differences do not perhaps lie on the surface, but the very existence of such differences, indicating as they do the intricacy of the problem and the necessity of a close grasp of the various circumstances on which in varying localities a successful solution of it must depend, points unquestionably to the expediency of giving immediate effect to the recommendation made by Mr. Buckland for the appointment of a separate Excise Commissioner. It appears to be fairly established, both by positive and by negative experience, that the Excise administration suffers, if it is not conducted by a single officer, charged under the control of Government with the sole duty and responsibility of directing it. The grounds of his proposal for the appointment of an Excise Commissioner are fully set forth by Mr. Buckland and Sir Steuart Bayley accepts his general reasoning as correct. His Honour understands that such an officer is employed under nearly every other administration in India. In Bengal, where there is a Board of Revenue as well as a body of Divisional Commissioners, it has hitherto not been considered necessary to create such an appointment; but it is impossible without making considerable changes in the constitution of the Board of Revenue for either of the two existing Members to take upon himself the duties of a peripatetic Commissioner of Excise in the way in which those functions are exercised in Madras and Bombay, and until it is found by experience what effect the appointment of a separate Excise Commissioner would have in relieving the Board and the Commissioners of a portion of their work, the Lieutenant-Governor would propose no change in the constitution of the Board. He is convinced that for the first few years the work to be done in improving existing methods and preparing for larger reforms will, considering the enormous area of Bengal and its great variety of conditions, be found more than sufficient to occupy the whole time and attention of the most energetic officer without giving him any additional duties whatever, and the work which is essentially that of a peripatetic officer will not clash with the control and supervision of a central office such as that of the Board. Hereafter, when the experimental stage is passed, there will probably be ground for reconsidering the constitution of the Board. The Lieutenant-Governor does not hesitate to express his conviction that the experimental appointment of such an officer will do far more than repay its expenses in increased revenue, apart from the admitted necessity of reforming the existing excise administration of the province, and he would therefore propose that the appointment be created in the first instance, experimentally only, for a period of three years. Mr. Buckland's estimate of a salary R3,000 rising to R3,500 a month appears, however, to be unnecessarily high. Sir Steuart Bayley would recommend a salary on the scale of R2,500 and annual increments of R100 so long as the appointment is continued up to a maximum of R3,000, together with a fixed travelling allowance of R250 a month. Less than this would not suffice to secure the services of an officer of the necessary qualifications. Finally, in view of the experimental character of the appointment, His Honour considers it unnecessary to propose any legislation to give the Commissioner independent powers. He can by executive order be empowered to deal directly with Collectors of districts, and he can for the present act under the general control of the Board.

5. I am desired to express a hope that the Government of India will see fit to recommend this proposal for the sanction of His Lordship the Secretary of State.

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No. 23, dated 22nd January 1889.

From—The Government of India,

To—The Secretary of State for India.

We have the honour to transmit, in original,* a number of identical memorials addressed to Your Lordship by certain Associations in Bengal, in favour of the general abolition of outstills in that province, and the introduction of a system of local option as regards the establishment of liquor shops.

2. The character and extent of the outstill system in the various provinces of India have been under careful enquiry, and we propose shortly to submit a report of the results of this enquiry to Your Lordship in accordance with the promise made in paragraph 5 of our Despatch No. 213, dated 11th August last. In the meantime, we have asked the Lieutenant-Governor of Bengal for an

* Copies were not kept and the originals have not yet been returned by Her Majesty's Secretary of State.

expression of his opinion on both the general questions raised in these memorials The opinion of the Lieutenant Governor will be forwarded to Your Lordship in due course

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No 13 (Revenue) dated 31st January 1889

From—The Secretary of State for India

To—The Government of India

I forward, for the consideration of Your Excellency's Government, five letters which have been laid before me by a Member of Parliament who takes much interest in Indian questions These letters are apparently from tea planters in the province of Assam and they were written in reply to a circular from Messrs Finlay Muir & Co who are merchants in Calcutta and agents for tea gardens The writers complain of the way in which outstills and liquor shops have been opened, sometimes in spite of the planters' protests, close to or upon tea gardens, and they state that the facilities for drinking, the evil of drunkenness among tea garden labourers and the drink revenue have all increased greatly during the last few years

2 I have recently had under my consideration an interesting report by Mr H C Williams on the administration of the Assam Excise Department during the year 1887 88 I observe that for the province of Assam the total receipts, including local duty and license fees, on account of "country spirits" rum, imported liquors, tari and rice beer during the last four years have been,—

| | R |
|---|---|
| 1884 85 | 2 61 661 |
| 1885 86 | 2 74 683 |
| 1886 87 | 2 81 398 |
| 1887 88 | 2 40 300 |

During these years, therefore, no great increase has accrued on the Assam drink revenues The revenue is raised on the outstill system but no limit is placed on the capacity of a still nor has any check been imposed on the quantity of liquor made The estimates of liquor sold or consumed are said to be untrustworthy The decrease of revenue in 1887 88 is due to the fact that the Commissioner refused to license the usual number of country spirit shops in one of the tea districts but the Chief Commissioner says of Sylhet that so far as the statistics go, they 'show that the decrease in revenue was accompanied by an increase in consumption, which would be extremely unsatisfactory'

3 It is clear, however that the Revenue officers of Assam are mindful of the views of the tea planters on the drink question One district officer writes (concerning Sibsagor), "it was of course out of the question to flood the district with its large tea garden population with spirits at two annas a bottle" The Commissioner of the Assam Valley districts writes, that he and the officers under him defeated a combination that "would have flooded the country with cheap liquor When it is remembered that the consumers are tea garden coolies, and that their masters have always protested against the supply of cheap liquor and the consequent drunkenness, it is I think, clear that we are bound to do what we can to maintain the price" Another district officer writes (concerning Lakhimpur), 'the increase of the still head duty has driven us back upon the outstill system But the natural consequence, increased consumption and increased drunkenness has not, perhaps, ensued, because I have largely reduced the number of shops' The Commissioner of Excise, Mr Williams, says, 'The only complaints from garden managers of drunkenness among tea garden coolies or against country spirit shops came from Cachar, where the manager of Subang garden applied for a license to sell rum, on the ground that the country spirits sold by the neighbouing shops contained poison Two bottles however, were analysed by the Chemical Examiner who failed to detect any poisonous substance in them'

4 Paragraph 23 of the report shows that there had been "a very marked decrease in the price" of country spirits in the Surma valley, especially in the Sylhet district, but the authorities were considering measures to check this undue cheapness of liquor In the Assam Valley country spirits seem to be dear Paragraph 18 shows that in that valley 95 samples of liquor were tested, and it was found that their average alcoholic strength was 48° under proof, and their average price was from 12 to 13 annas a bottle Relatively to the rate of wages, which may be quoted at 24 annas a week in Assam against 20 shillings in London drink is far dearer for the Assam labourer than for the labourer in London, where a bottle of gin about 30° under proof can be bought for two shillings For a bottle of weaker liquor costs the Assam tea coolie half his week's wage, while a bottle of stronger liquor costs the London labourer one tenth of his week's wage.

5 In connection with these letters from Assam tea gardens, I have considered again the papers received with the Marquis of Dufferin's letter, No 250, dated 16th October, concerning the excise system and liquor shops in the Darjeeling district There also the tea planters had protested against the increase of drunkenness and the increase of liquor shops and a public meeting had been held at Darjeeling on the subject The papers forwarded with the Government of India letter quoted show that in the Darjeeling district the outstill system prevails, that there are now 38 licensed outstills in the district as compared with 45 outstills eight years

ago, that the population has increased, and that the yearly liquor revenue of the district has increased from R37 000 to R85 000 during the same period No limitation in the size or capacity of outstills has been enforced The people of the district are said to be much addicted to drinking, and the local officers believe that, if liquor shops were closed much illicit liquor would be consumed Lord Dufferin's Government considered that the local authorities had been for years dealing with the matter in a judicious way and upon sound principles.

6 It is worthy of note that some tea planters do not object to their coolies having moderate quantities of wholesome spirits One of the five planters, whose letters are now forwarded, writes that in former years, when liquor licenses went cheap, "planters occasionally bought them up now the price is very different" And a table at paragraph 28 of the Assam report shows that tea planters imported 10 230 gallons of rum during the year 1887 88, while licensed vendors imported 3,615 gallons

7 There has been much said about the liquor traffic in the tea districts, and there is some apparent discrepancy between the account of matters as given by the planters and the account gathered from official reports I therefore commend the matter to the consideration of Your Excellency's Government with the suggestion that further and very careful inquiry into the facts and into the need for change in the excise administration of the tea district, may be advisable The paper published at pages 2096—2100 of the *Calcutta Gazette* of the 17th October last shows that an independent inquiry into allegations made regarding excise affairs in the Hooghly district brought to light valuable information, and formed the basis for important changes in the local excise arrangements I should be glad to receive at an early date a copy of any instructions you may issue upon this matter

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Dated 21st September 1888

From—H BALD Esq Manager

To—MESSRS FINLAY MUIR & Co

With reference to your Circular No 125, and dated the 17th instant, I beg to draw your attention to the accompanying report of a public meeting of the Darjeeling Temperance Society, held on the 7th June last I had the honour, as you will see, to second the first resolution which was passed at that meeting My speech on that occasion is reported at pages 25—28 As regards facts stated by me I might refer to the part marked at page 26 of the report In addition thereto I may mention what I forgot to do at the time that another consequence of the evil of drink among the coolies is the fearful extent of gambling that prevails among them They carry on this vice very frequently all night long, and incapacitate themselves from doing their work in the day time

Then again it should be remembered that Sunday is the market day in Darjeeling, and therefore the only day in the week on which the coolies can go up to Darjeeling to procure their supplies of food for the week I have already mentioned in my speech how the poor men return drunk to the garden after having wasted the bulk of their pay or advances of pay, in drink But that is not all the effect of their Sunday's drinking, as Monday morning's muster always shows a large number of absentees

As regards any suggestions I have to make for the repression of this terrible evil, I do not see that I could do better than refer to the proposals made by Mr D Sutherland at the meeting in question, as reported at pages 43—46 of the report, *viz* —

*1st* —The appointment of an independent Commission to inquire into the whole matter

*2nd* —The abolition of the drink traffic, in other words, the closing of every outstill and every liquor shop

*3rd* —Legislation in respect of alcohol as a poison, in other words, restricting and regulating its use and sale as any other poisonous drug

*4th* —Adoption of the principle of local option

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Dated 3rd October 1888

From—G FITZGERALD Esq

To—MESSRS FINLAY MUIR & Co

I beg herewith to reply to your circular letter regarding the working of the outstill system I may commence by saying that it is a subject which has been attracting a good deal of my attention lately and I have even been planning over in my mind the best means of bringing such a crying evil before the notice of the public I am therefore sincerely glad to learn that the Calcutta Missionary Conference has taken the matter up

There is not the slightest doubt that the "Government grog shops," as they are commonly termed are doing a vast amount of harm among the Native population, and especially to garden coolies It is quite beyond the planter's power to prevent his people from obtaining the liquor (the shop here is open from 6 A M to 9 P M ) Wherever there is a large-sized garden a grog shop is sure to be found at the nearest convenient point Planters have protested over and over again against their erection, but without effect, in fact, I know of a case in which Government tried to force a shop on to land actually belonging to the garden, and it was only after a long fight that the manager won the day

Sunday is, of course, the great day for drinking, and, driving by, I have come across coolies lying literally dead drunk at intervals on the road, covered with mud from head to foot, and have had to have them rolled on one side to clear the way for my trap One of my best

men got leave one day, bought six bottles of country spirits at a shop about four miles away, and on his way home fell across the railway line smashing his bottles, and lying insensible until, luckily, picked up by another coolie It is needless to say that the drinking leads to rioting and wife beating cases however, seldom come before the notice of the Government, were they to do so coolies would be constantly absent from the gardens, so the planter, as a rule, settles these matters himself

On Mondays the coolies take longer over their work, and some of them fail to accomplish their very moderate tasks at all and the unvarying and stereotyped excuse of the Mohuries is this, "They were drunk yesterday, they are feeling it to day'

Speaking to my Native Doctor the other day as to the harm the grog shop was doing, he told me it was just the same in Bengal and that when he returned there on leave after several years absence in Assam he was astonished to find that the most respectable people had taken to drinking country spirits

Six bottles per head is the Government allowance for sale daily, this rather puts the old "two bottle" days of our forefathers in the shade The Chubwa grog shop license costs R2,500, the yearly profit amounts, I understand, to R1,200, or 48 per cent on the capital invested

In former days, when the license purchase did not amount to any great sum, planters occasionally bought them up now the price is very different

It is easy enough to give you statements of facts (although Chubwa is really a very quiet garden), but it would be impossible for me to suggest any remedy that would wipe out the evil and still suit the Government Exchequer It is a terrible evil and a growing one, and for ' poor humanity s sake, I can only hope this well directed agitation may lead to the discovery of some practical scheme to effect its cure

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Dated 8th October 1888

From—P WHITTON Esq Superintendent

To—MESSRS FINLAY MUIR & Co

In reply to your Circular No 125 *re* the working of the outstill system, I have the following remarks to make

Annual licenses are freely granted all over this district the only restriction being that no liquor shop be within five miles of another The licenses are sold by auction, and are generally, I believe handed over to the highest bidder

From the number of shops scattered all over this district, and especially in the vicinity of the tea gardens the natural result is a cheap and plentiful supply of liquor, which cannot be otherwise than hurtful to the health and general well being of the coolies Unless the system was entirely abolished I fail to see what remedial measure short of that, would prove to be of any good or lasting effect Beyond affording a fruitful source of revenue to the Government I think no other argument can be put forth in its favour, for, though it may develope the natural resources of the country to some extent, the evils in connection with it far outweigh any good it may do in that respect

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Dated 8th October 1888

From—W HENDERSON Esq

To—MESSRS FINLAY MUIR & Co

I am in receipt of your letter, dated the 17th of September, soliciting information regarding the outstill system

I regret to state the sad fact that drunkenness among garden coolies has spread to an alarming degree, since its promotion and encouragement by this outstill system Any attempt to abolish or even lessen this growing evil will be hailed with pleasure

Since the introduction of this odious system in 1883, the consumption of country spirits has, I am certain increased sevenfold (possibly more), and it is increasing yearly, judging from the new stills that periodically spring up here and there all over the districts

The Local Government allow and cherish these stills contiguous to our gardens and bazars There are cases on record of proprietors and managers having laid the matter before the Local Government, clearly demonstrating the injury the industry and the health of the coolies had and were receiving at their hands from the propagation of such a system, but the said Local Government only lent a deaf ear There are cases where managers have objected to allowing a still in the grants under their charge, but to no purpose,—they were enforced

The manufacturing places are chosen and fixed by the Local Government These outstills are put up to auction yearly, and the right to manufacture and sell country spirits knocked down to the highest bidder They are readily disposed of at large prices to eager competitors, bent on aggrandizement at the expense of our tea gardens and coolies' health, by making and selling them a venomous compound, at four annas per quart bottle, and termed by the Local Government wholesome country spirits

Before these outstills were created, shops where spirits could be procured by coolies were few and far between, and the said spirits could not be purchased at less than one rupee per bottle During these times the coolies had little or no temptation to drink, and were, although earning less money, in a much better pecuniary state than at present. The roadside and bazar outstill absorbs their surplus cash, aye and more, because food and clothing are often curtailed to provide the grim fire-water

I am not aware of any one exercising the function of an excise officer, by way of testing the quality of the liquor sold to the Natives, to see that the spirit so manufactured and sold contains no deleterious ingredient likely to cause hurt to the immediate health of those indulging So that, as far as I know, there is no check upon the avaricious lessee of the said stills, and the consequence is spirits are made from the cheapest material found to yield the greatest return for the outlay, and is, as a rule, largely adulterated with most obnoxious and injurious stuffs. Just for a moment consider the price four annas for a quart bottle, and you will readily comprehend the kind of liquor the coolie gets for his money I may mention they don't only get drunk upon it but go mad, and become raving bedlamites for some time

I also note that, since the introduction of this outstill system, the coolies who indulge are much more liable to sink under an attack of sickness, and, if the Sanitary Reports are correct, sickness has increased since the system in question came into force I don't mean to say that the whole increase is due to the greater facilities the Natives now have of obtaining intoxicating liquors, but we can with safety credit it with a very heavy percentage

On many gardens work is often much impeded by coolies being incapacitated for labour by the over indulgence in these spurious spirits, thereby rendering an injury not only to the coolies, but to the planter

I can only add, in conclusion, that the revenue derived from the outstills is directly at the expense of the welfare, health, and lives of the Natives, not to speak of the tea industry

I have confined my remarks to Natives employed on tea work, other than this I am not conversant with, but I have no doubt they suffer in a like ratio.

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Dated 14th October 1888

From—J G FRASER Esq

To—MESSRS FINLAY MUIR & Co

Tafflong is well supplied with grog shops and drunkenness is the consequence six years ago there was only one grog shop at the north east corner of the garden where the bazar is held twice weekly, when the people fully availed themselves of the convenience Two years later the garden was extended two miles to the west, and the people on the garden increased from 300 to 600, and it must have been thought that another grog shop at the west end would be a sure source of revenue There is not a habitation within a mile of it I was asked if I objected to place a shop there and protested all I could to prevent it The shop was placed there, and is there now, and only 200 yards from the cultivation, to induce the coolies working there to part with their money I have often sent carts and men to carry home the helpless coming from the east and from the west some more or less injured by falls and fights and unable to work for days and some for weeks This is going on every week But as yet only three cases proved fatal on the spot,—one woman was trampled to death, another young man was left drunk in the garden by his brother and crawled home himself next morning the skeleton of the other was found surrounded by jackals lastly another man in a mad fit of drink killed his wife with an axe I have no doubt half the sickness on the garden is caused by the stuffs supplied at these shops, and to which so far as I know there is no limit or restraint If the coolies go beyond these shops a mile or thereabout, to Khassia villages, for grog they consider better and are caught, they are either imprisoned or fined one or two or three months' pay These may be coolies of Act I of 1882 for the protection of immigrants This incapacity for work chiefly through drink has been a great source of annoyance to managers, and a great loss to gardens while it seems impossible to prevent it For when a site is applied for any grog shops it is sure to be granted, let the objections be what they may

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No 55 dated 19th February 1889

From—The Government of India,

To—The Secretary of State for India

In our Despatch No 213, dated 11th August 1888, we undertook to furnish Your Lordship with information regarding the nature of the outstill systems as administered in the several Provinces of India and the extent to which they are in operation in each case This information was called for from Local Governments, and has now been received We propose in the following paragraphs to summarize its substance, supplementing it where necessary from the Excise administration reports

2 In the Madras Presidency there are certain scattered tracts in which the distillation of spirit from toddy is a process both simple and inexpensive Illicit distillation in these tracts can only be suppressed either by the employment of a very large preventive service or by the establishment of a system of outstills To the first of these measures there are obvious objections, and, under

the conditions that exist, it could not be made effective The second has there fore been adopted, but precautions are taken to prevent excess in production and consumption The strength of the liquor issued is prescribed, the minimum retail price of it is fixed, while the stills and places of sale are as few as the conditions of the case permit The system, so guarded, is in force over a gross area of 17,324 square miles, or less than one eighth part of the whole Presidency

3 Although the area under the outstill system is small in Madras, it is even smaller in Bombay Central distilleries supply the whole Presidency, with the exception of three isolated tracts covering a gross area of about 7,500 square miles In these a limited and guarded system of outstills is maintained, partly on account of the rugged nature of the country and the migratory habits of a scattered population partly on account of the facilities for illegal domestic distillation from toddy and mowha flowers, and partly because of the ease with which cheap liquor can be smuggled in from neighbouring Native States British and Native territory is much interlaced in this Province, and from this cause serious difficulties were formerly experienced in excise administration To a great extent these difficulties have now been overcome by arrangements under which the exciso administration of the States concerned is controlled by the Bombay Government These arrangements have made it possible to maintain the central distillery system in what is practically universal use Even in Sind, which up to 1887 was managed on a system of farming, the central dis tillery plan has now been adopted throughout

4 In the Punjab which adjoins Sind, there is practically no outstill system at all Outstills are allowed in two tahsils of the mountainous district of Kangra, but their capacity is regulated, and in 1887 88 their whole outturn was less than 3 000 gallons, which is equivalent to a consumption of one bottle of proof spirit per head in fourteen years in the first tahsil and in twenty nine years in the second In all other parts of the Province the central distillery system is in force

5 In Lower Burma the consumption of spirit made after Native methods is very small, and only yielded a revenue of R1,16,483 in 1887 88 This small consumption is distributed over a very large area, 49 stills, scattered over dis tricts so distant as Arakan, Pegu, and Tennasserim, participate in the produc tion The difficulties of transport are so great and the physical features of the country so unfavourable to the maintenance of a direct supervision over manufacture that it does not seem probable that production can be successfully concentrated The District Officers have unanimously reported that it cannot, though it will be observed that the Financial Commissioner is disposed to recommend that the experiment should be tried The outstill licenses, which convey the right to manufacture and sell country spirits, are sold by auction annually The District Officer fixes the number of days a week, or a month, on which the still may be worked The spirit is made from either cane or toddy sugar

6 In the North Western Provinces and Oudh a considerable area, namely 36,824 square miles, with a population of nine millions out of a total area of 106,111 square miles and a population of forty four millions for the Province, is administered under the farming or outstill system "Farming" is merely an expanded outstill system In the tracts where it has been introduced, the licensee secures the right of making and selling liquor within the limits of the "farmed" area, including control over a large number of outstills and a monopoly of the liquor traffic Under both systems the Government prescribes the number of stills and shops and has laid down rules which require the limitation of the capacity of the stills It seems, however, that this last condition has not been enforced As we have not yet received the report of the Local Government, we are not aware of what view they take of the omission, or of the question whether the outstill area might not be further restricted and the con ditions of the licenses made more severe It appears from the letter from the Board of Revenue, forwarded by that Government, that reform in this direction is likely to be undertaken, and if we do not receive satisfactory explanations we shall take care that the matter is not lost sight of The revenue derived from the outstill system in 1887 88 is stated at about R6,00 000 or less than one sixth of the total revenue from excise on country spirits in these Provinces

7 In the Provinces referred to in the preceding paragraphs, resort has been had to the outstill system either to only a comparatively small extent, or under exceptional circumstances It is, however, the prevailing system in Bengal, the Central Provinces, Assam, and the Hyderabad Assigned Districts. In all these Provinces the number of shops is regulated by the Government, and in Bengal, the Central Provinces and part of Assam, further restrictions, to which we shall presently refer, are imposed with a view to limit production.

8 In Bengal the outstill license permits the manufacture and sale of country spirit, the produce of a single still, at a fixed place No separate duty is charged, but an upset fee is fixed which is calculated on the approximately ascertained local demand or consumption of the shop multiplied by half the rate of duty fixed for country spirit for the district The license is put up to auction and sold to the highest bidder above the upset fee The size and capacity of the still, and the number and capacity of vats in which the yeast for distillation is prepared are regulated by the local demand on which the upset fee has been calculated No outstill is allowed within a certain distance outside the area appropriated to a central distillery In districts where the dual system, distillery and outstill is in force, a minimum retail price per bottle of liquor, both for distillery and outstill shops, has been fixed Precautions are taken to prevent as much as possible the smuggling of outstill liquor into distillery areas The facilities for this smuggling are so great and various, and the means of detection so small that the only hope of effectually stopping it is by forcing the price of outstill liquor, at all events in the neighbourhood of distilleries, to the level of that of distillery liquor Measures to secure this are being gradually introduced, the cost of production in outstills has been increased by strictly limiting the capacities of the stills, and by insisting on the payment of license fees proportioned to their possible outturn as ascertained on the most approved methods The outstill revenue was R31,91 334 out of a total revenue from country spirits in 1887 88 of R52,05,122, or 61 per cent There were 3,535 outstill shops out of a total number of 4,105 retail places of sale

9 The consumption of the greater portion of the Central Provinces is supplied from contract stills or outstills Contract stills are built and maintained by Government and can only be worked at places where daily supervision by Government officials or by the Police can be secured Control is secured by taking a daily fee for each still in use (roughly proportioned to the number of *sers* of mowha with which the still can be charged) and by seeing that only those boilers are used in respect of which the day's fee has been paid The taxation of production at these stills is thus completely regulated, and the system does not differ in principle from that of centralised manufacture They are said to be more easy and less expensive to manage than central distilleries At outstills, there are no restrictions upon the manufacture other than those imposed by the limitation of the number of licensed shops to be supplied, and of the size of the vessel used in distillation Outstills supply the demand of rural tracts and are erected by the distillers at their own expense on sanctioned sites, and receive only occasional inspection In 1887 88 there were 118 contract stills and 1,683 outstills supplying an area of 44,000 square miles, and the outstill revenue was R3 96,375 out of a total revenue from taxation of country spirit of R13,99,631, or 28 per cent The physical nature of the outlying districts of the Central Provinces and the great length of the frontier which marches with Native territory render the extensive adoption of the outstill system inevitable

10 In Assam also, the control is less severe than in Bengal, and the maintenance of the system as administered is only justifiable as a consequence of the physical character of the country, the great facilities for illicit production, the difficulties of transport, the size of the districts, and their sparse population The sites of the shops are settled by the District Officer subject to the approval of the Commissioner, and the right of preparing and selling country spirits at them is sold annually by auction One still is allowed to each shop, but where a purchaser is the licensee of more than one shop, he may work in one shop as many stills as he has shops The capacity of the stills, and the hours within which they may be worked, are defined in the license We propose to invite the Chief Commissioner's attention to the desirability of attempting to introduce some of the further safeguards insisted on in Bengal and Madras

11 In the Hyderabad Assigned Districts the farming system is in force It is described in the Administration Report in the following terms —

"The system of administration in the Hyderabad Assigned Districts of the excise revenue is what is called the farming system whereby the monopoly of vend within a given area is put up to auction and is disposed of to the highest bidder The number of retail shops for country spirits is limited to what is considered the requirements of the people and the contractors are on no account allowed without the special sanction of the Deputy Commissioner, to increase the number The object of this restriction is to obtain the highest amount of revenue distributed among the smallest number of places of vend, or in other words to heighten the price of liquor, as far as possible, without increasing facilities for obtaining it The population per retail liquor shop is 1 109 The only spirit manufactured in Berar is that distilled from mowha, and mowha trees abound in the province"

12 Your Lordship will observe that, except in Bengal and Berar, the conditions which the several Local Governments consider necessary to justify the introduction of the outstill system into any locality are, sparseness of population, difficulty of transport, want of proper means of communication and physical features unfavourable to the working of a centralised system There is no room for doubt that in localities where these conditions exist the outstill system is the most suitable yet devised for taxing consumption The question whether it can be satisfactorily worked under the conditions which prevail in a large portion of Bengal is one which is at present engaging the anxious attention of the Local Government and Your Lordship will find in the enclosures to our Despatch No 23 dated 22nd January valuable information regarding excise administration in that Province The Bengal Excise Commission of 1884 advised that the regulation of outstills was quite possible under safeguards intelligently devised and energetically applied It is obvious that there is not *necessarily* any difference of principle between the system which taxes consumption by a duty on the quantity of liquor passed out of a guarded enclosure and that which adjusts the duty to the producing capacity of a still without placing the latter under constant and direct supervision If it is possible in practice either to enforce a limitation of production and impose duty accordingly, or to adjust the duty to the full producing capacity of the still there can be no advantage in superseding outstills by central distilleries Under such conditions every gallon of spirit would pay full duty, liquor could not be unduly cheapened at the cost of the revenue, and obviously the cause of temperance could not suffer If again the restrictions on consumption be alone regarded, the device of fixing a minimum price on the sale of all outstill made liquor will be effective if it can be enforced There was some hesitation at first in Bengal in accepting this device as a possible solution The experiment was, however, made in those districts where the dual system of central distilleries and outstills exists mainly with the view of checking competition between distillery and outstill liquor So far as information has been received there is reason to be satisfied with the result, and it is understood that the Bengal Government contemplate fixing minimum prices in all districts The same condition is enforced by the Government of Bombay in the case of the outstills in the Ratnagiri and North Kanara Districts The Excise system in Bengal must, however, be still considered as in an experimental stage, and we have, as reported in our Despatch No 23 of the 22nd January, requested the opinion of the Lieutenant Governor on the question whether instead of being given a more extended trial, the outsill system should be generally abolished

13 In considering the propriety of superseding the outstill system in Bengal, it is necessary to recollect that the only immediate alternative is the sudder distillery of Northern India, which is simply a guarded enclosure containing a number of native stills There are however difficulties in the way of the general introduction of sudder distilleries unless extensive changes in the ordinary processes of manufacture are introduced The spirit made in the native method is far from pure and, when manufactured from the flower of the mowha tree (*bassia latifolia*), which is the chief material used in Bengal, the Central Provinces, and the North Western Provinces and Oudh, will not bear transport, and rapidly deteriorates Such spirit must, therefore, be manufactured near the place where it is consumed, and this necessitates the maintenance of a large number of distilleries in districts where the sudder distillery

system is in force, for instance, in the Central Provinces, it is calculated that one of these distilleries supplies only the country within ten or twelve miles It should, however, be borne in mind that in Madras and Bombay the introduction of European apparatus and methods has resulted in the production of country spirit of a class which will endure transport over long distances, and which does not deteriorate when kept Moreover, the preventive establishments in those Provinces are efficient, and it has consequently been found possible to concentrate the manufacture, with the result that the number of central distilleries is in striking contrast with the number in Northern India Thus in Bengal, the number of central distilleries in 1863 was 257, and in 1878, the year preceding the revival of the outstill system, 211, in the Punjab there are at present 65, while in Madras, in 1887 88, two thirds of the whole Province was supplied from only 19 The difficulties attending the establishment of an effective preventive agency are perhaps not likely to be as successfully overcome in Bengal as they appear to have been in the two Southern Presidencies But it should certainly be kept in view that the only satisfactory solution of the difficulties attending the central distillery system, if the decision to suppress outstills is taken, seems to lie in the adoption of either the Madras or Bombay method, and in the introduction of a radical change into the customary processes of local manufacture The Bengal Excise Commission, however, advised in 1884 against the adoption of European methods of production in Bengal, and their views receive some confirmation from the fact that one of the two distilleries established on this footing has been closed, and that the trade is languishing But looking to the satisfactory results achieved elsewhere, it seems to us that the question is deserving of further consideration, which it will doubtless receive at the hands of the Bengal Government in connection with the report submitted by Mr Buckland on the Bombay and Madras systems, a copy of which was forwarded to Your Lordship with our Despatch No 22, dated 2nd January last

14 The table in the margin, which shows the fluctuation of excise revenue in Bengal under the outstill and distillery systems, is very significant of the effects of the hasty and ill considered introduction of the centralised system, regardless of local conditions The orders for the general suppression of outstills in Bengal were made peremptory in 1863 The immediate result was a large loss of revenue, which did not regain even the standard of 1863 64 until 1871-72, and then only after it had been again found necessary to resort to outstills The habits of the people did not undergo any violent change during this period, and the only possible inference from the great fluctuations in the revenue is that the adoption of the centralised system, under conditions to which it was unsuited, led both to a great loss of public income and to a great increase in illicit drinking Other provinces have undergone the same experiences A striking illustration of the impossibility of successfully replacing the outstill system by that of central distilleries, under all conditions and in all localities, is found in a passage from the

| Year. | Country Spirits | | | Remarks |
|---|---|---|---|---|
| | Sadder distillery revenue | Outstill revenue | Total revenue | |
| 1 | 2 | 3 | 4 | 5 |
| | R | R | R | |
| 1860-61 | 8 78 060 | 9 74 882 | 18 52 942 | |
| 1861 62 | 8 12 6 4 | 10 57 920 | 18 70 549 | |
| 1862 63 | 7 34 188 | 10 24 045 | 17 58 233 | |
| 1863-64 | 8 26 118 | 11 29 4 9 | 19 55 547 | Orders for suppression of outstills made peremptory |
| 1864-65 | 14 67 944 | 3 05 340 | 17 73 274 | |
| 1865-66 | 12 46 986 | 1 32 220 | 14,18 508 | |
| 1866-67 | 7 85 755 | 35 865 | 8 21 [illegible]* | |
| 1867 68 | 12 37 5 7 | 27 453 | 12 65 010 | |
| 1868 69 | 16 1 29 | 34 005 | 16 45 347 | |
| 1869 70 | 15,28 257 | 35 [illegible] 47 | 15 63 904 | |
| 1870-71 | 18 07 450 | 39 878 | 18 47 328 | Outstill system again introduced. |
| 1871 72 | 18 11 273 | 1 23 832 | 19 35 105 | |
| 1872 73 | 18 86 2 9 | 2 34 989 | 21 21 268 | |
| 1873 74 | 20 92 878 | 2 42 365 | 23 35 243 | |
| 1874-75 | 20 36 935 | 1 91 727 | 22 28 662 | |
| 1875-76 | 22 41 591 | 2 68 473 | 25 10 064 | |
| 1876 77 | 23 30 7 3 | 2 94 626 | 26 25 399 | |
| 1877 78 | 25 41 621 | 3 49 189 | 28 90 460 | |
| 1878 79 | 16 97 085 | 12 73 826 | 9 70 911 | Board of Revenue withdraw the orders limiting the capacity of outstills |
| 1879 80 | 13 75 092 | 18 13 759 | 31 88 851 | |
| 1880 81 | 11 81 717 | 30 39 582 | 42,21 299 | |
| 1881 82 | 12 60 144 | 33 60 051 | 46 20 195 | |
| 1882 83 | 13 48 214 | 34,78 084 | 48 26 298 | |
| 1883 84 | 13 74 755 | 38 47 976 | 52 22 731 | |
| 1884-85 | 13 88,520 | 34,66 691 | 48 55 11 | Excise Commission recommend central distilleries for urban tracts and more severe restrictions over outstills |
| 1885 86 | 15 33 773 | 29 76 455 | 45 10 228 | |
| 1886 87 | 18 29 229 | 29 62,020 | 47 91 249 | |

* The entries against the year 1866-67 represent figures for 11 months from May to 31st March, as the year was then changed from May to April The year was also a famine year

report of the Commissioner of Excise in the North-Western Provinces and Oudh for the year 1882-83, which is as follows —

The figures given in the report for 1871 72 are as startling as any to be found in recent years, and show clearly enough that in the Bundlekhand districts the distillery system utterly broke down —

| | 1870 71 Distillery system | | | 1871 72 Farming system | | |
|---|---|---|---|---|---|---|
| | R | a | p | R | a | p |
| Tirohan and Badausa Tahsils of Banda | 173 | 8 | 0 | 6 617 | 8 | 0 |
| District of Hamirpur | 2,296 | 8 | 0 | 20,400 | 0 | 0 |

It is inconceivable that the receipts for 1870 71 in any decree indicated the consumption of spirits in the two districts, or that those for 1871 72 proved a rapid change in the habits of the people The conclusion seems to be obvious either that the distillery system was wholly unsuited to the country, or that it was badly worked Both objections were probably true The distillery system was entirely unsuited to the southern portions of both districts, unless a strong and efficient preventive force had been maintained, and in the northern portions in which there were only the difficulties that are experienced elsewhere, it seems incredible that in Hamirpur much attention can have been paid to this branch of the administration Another tract with which also I happen to have personal acquaintance furnishes similar statistics In the Robertsganj Tahsil of the Mirzapur district the revenue from country liquor fell from R3,421 to R311 and rose again on the re introduction of the farming system in 1868 69 to R2,000 and subsequently to a steady average for many years of over R6 000—a sum which the sub-division of the farm and the consequently increased competition have trebled Here, too, there can be no reasonable doubt that the introduction of the distillery system did not stop drinking but that in a country for which it was entirely unsuited it gave a fresh impetus to the use of illicit liquor

The failure of the distillery system was no doubt partly due to inefficient administration, but even allowing for this, the results stated in this quotation are sufficiently remarkable

15 Whatever the eventual decision may be on the question whether the outstill system can be successfully applied to whole Provinces, we submit to Your Lordship s judgment that the information now collected shows that there is no reason for supposing that the Local Governments have shown any indis position to recognise the necessity of doing everything that is possible to keep consumption under control, even in those tracts where the maintenance of the outstill system has been found to be inevitable, or where it is under trial We venture to think that this system, as generally administered, does not merit the description given in paragraph 4 of Your Lordship s Despatch No 28 (Revenue), dated 19th April 1888, in which it is referred to as a system under which "it is in the power of the distiller to make as much spirit and to push the sale thereof by cheapening liquor as far as he possibly can " In every case, even under the farming system of the North Western Provinces and Berar, that power is sub ject to limitations of some kind—in all cases the number of places of sale is fixed by the Government, and generally either the number or capacity of the stills is limited, or a minimum selling price is enforced It should in particular be remembered that the outstill system, except where it is undergoing a period of probation, is as a rule only admitted into localities where experience shows that any other system of taxing consumption must fail, that restrictions are generally enforced, and that these restrictions, so far as they go, are real and effective In the statement attached to this Despatch Your Lordship will find statistics showing the extent of the operation of the outstill system in each Province

16 We take this opportunity of making some remarks on the systems of excise administration in operation in Madras and Bombay, and of bringing to Your Lordship's notice the more important of the changes and reforms intro duced by Local Governments since our Despatch No 166, dated 25th June 1887, was written

17 In Madras, the Local Government may fairly claim to have successfully solved the problem of controlling the consumption of country spirits The system now in force was introduced at the recommendation of a Committee appointed by the Local Government in 1884 At the suggestion of that Com mittee the rights of manufacture and of retail sale have been separated, the areas, the right of retail sale in which is sold by auction, have been reduced with the object of eventually excluding the middleman and settling each shop sepa-

rately, and a system has been introduced, under which the retail vendor may purchase his supply of spirits from any distillery, instead of one under which each shop was affiliated to a particular distillery. This system was adopted from 1st October 1884 and statistics comparing the consumption of, and revenue from, country spirits in the districts into which it was then introduced are given in the margin. Your Lordship will observe that, with practically no increase of consumption, there has been a very great increase in revenue. These figures indicate how fallacious is the argument, sometimes put forward that because there has been a large increase of the Excise Revenue in recent years, there must have been a corresponding increase in consumption. Since the introduction of the new system there has been a general rise in the retail price of country spirits of from 8 annas to a rupee a gallon of spirit of 30° under proof. The comparatively large consumption in the year 1887 88 is attributed to the prosperity of the agricultural classes, but in view of it the Local Government has enhanced the fixed duty for the future. The system described above is now in force in the greater part of the Presidency, and, even in those localities where outstills are permitted, an attempt is being made to levy, by means of a tree tax, a quantitative tax on the weak toddy spirit produced, the aim of the Government being to extend to the whole Presidency a system under which a quantitative tax is levied on all liquor consumed. The efficiency of the preventive establishments, which enable this system to be successfully worked, has been already noticed.

| | Consumption in gallons reduced to 30° under proof | Revenue |
|---|---|---|
| | | R |
| 1883 84 | 12 04 241 | 28 09 776 |
| 1884-85 | 11 85 678 | * |
| 1885 86 | 10 14 566 | 34 75 262 |
| 1886 87 | 10 84 474 | 38 02 136 |
| 1887 88 | 12 70 146 | 41 53 197 |

[* Omitted as the year was one of transition from one system to another.]

18 The prevailing system in Bombay is that known as the "still head duty central distillery, and guaranteed minimum revenue system" Under this system, the right of manufacture and sale within a district is farmed, but the manufacture is concentrated in one distillery over which strict supervision is exercised. Every gallon passed out of it is taxed and the temptation to the farmer to procure illicitly produced liquor and sell it cheaply is remote as he is required to guarantee a minimum revenue. Statistics of consumption are only available for areas under the central distillery system which has been gradually extended till it now practically comprises the entire Province. This gradual extension of the area renders it impossible to compare the consumption of the present with that of the past, or the consumption of one past year with that of another. As one system is now in practically universal use, it will be possible in future years to make this comparison, if made now it would be misleading. For the present, it will suffice to invite Your Lordship's attention to the very great increase in the rates of duty set out in Appendix No II of Mr Buckland's report, and to the decrease in the volume of the taxed consumption in the city of Bombay as typical of the influences which have been in operation concurrently with the great increase of revenue. The consumption was 907 000 gallons in 1872 73 630 000 in 1881 82, and 621,000 in 1886 87. The duty was, during this period, raised from R1 for proof spirit to R2 12 for 25° under proof spirit, and the revenue increased from R7 20 000 to R20 17 476. The chief difficulty which it has been necessary to overcome in Bombay was due to the intermixture of British and Native territory. The solution has, as stated above, been found in the acquisition by the Local Government of the Excise revenues of most of the Native States concerned, which has made it possible to restrict the outstill area to very narrow limits.

From the 1st January 1888, the Local Government has introduced, experimentally, into the districts of Thana and Kolaba a system, by which the purchaser of the right of retail vend pays no license fee and guarantees no revenue, but contracts to pay, as license fee, a percentage on the still head duty on the spirits he requires, which he must procure from one of the public distilleries. We have as yet received no report from the Bombay Government regarding the measure of success that has attended this experiment, but it seems open to the objection that it leaves the farmer subject to the temptation to procure and sell illicitly-produced liquor.

19 In the preceding paragraph and in paragraph 5 of our Despatch No 166, dated 25th June 1887, we have explained the difficulties resulting from the

interlacing of Native and British territory Indications have appeared in the public press of a disposition to assert that the acquisition of the excise rights of Native States in certain cases has been prejudicial to the cause of temperance To enable Your Lordship to estimate the justice of this accusation, we invite attention to the Proceedings of our Foreign Department indicated in the margin, which show that the outstill system which prevailed in Barodı and other States up to 1887 was accompanied by great abuses and the smuggling of cheap liquor into the adjacent British districts The Government of India has also of late been freely charged with encouraging consumption for the sake of the revenue It could not be expected that the excise administration of so vast an extent of territory should be incapable of improvement, and we do not assert that it is mistakes have no doubt occasionally been made in particular tracts or by individual officers, but the accusation that the Government of India, or any Local Government has knowingly stimulated the consumption of liquor in order to increase the revenue is altogether without foundation The great increase in the revenue in recent years is mainly due to better administration and growing prosperity and if there have been other causes at work, they are not such that the Government can be held responsible for them The increase of revenue has been greatest where the control has been strictest

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20 Except the introduction of a regulated system into Upper Burma in 1888, the details of which were fully set out in our Despatch No 159 dated the 16th June 1888 no further changes of importance have been introduced into the excise system of any Province since our Despatch of 20th June 1887 was written. More attention is being paid year by year to this department of the administration, and though the difficulties to be overcome are great and diverse in their nature, and though in some cases there may be room for difference of opinion regarding the suitability of the systems under trial, there is no reason to fear that the fundamental principles on which a revenue should be raised from the taxation of drink are likely to be lost sight of either by Local Governments or ourselves

*Statement showing the Revenue derived from the Outstill system, and the area within which it is in force*

| | Outstill revenue | Total excise revenue from country spirits | Percentage of outstill revenue | Outstill shops | Total number of shops, country spirits | Percentage of outstill shops to total shops | Outstill area—square miles | Total area—square miles | Percentage of outstill area to total area | Population outstill area | Total population |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | R | R | | | | | | | | | |
| Bengal | 31 91 334 | 52 05 122 | 61 | 3,535 | 4,105 | 86 | | 156 564 | | | 66 703 481 |
| Madras | 8 05 948 | 2 18 020 | 15 | 4,200* | 15,330 | 27 | 17,324 | 139 900 | 10 | 4 676 034 | 30 868 504 |
| Bombay | †3 37 ›88 | 66 27 728 | 5 | 378† | 3 881 | 9 | 7 457 | 124 122 | 6 | 1 4›8 172 | 1 004 660 |
| Punjab | 7 997 | 7 64 714 | 1 | 1 | 1 190 | 1 | 2 578 | 106 632 | 2 | 276 868 | 7 198 657 |
| N W Provinces and Oudh | 6 00 66 | 98 6 930 | 16 | 1 612 | 7 294 | 22 | 36 824 | 106,111 | 34 | 9 073 694 | 44,107 869 |
| Central Provinces | 3 96 375 | 13 99 631 | 28 | 4,190 | 8 854 | 47 | 13,996 | 84 445 | 52 | 5 214 5›0 | 8 980 294 |
| Lower Burma | 1 16 483 | 1 16 483 | whole | | | | | 87 220 | | | 3 736 771 |
| Coorg | Not in | force) | | | | | | | | | |
| Assam | 1 96 641 | 1 96 641 | whole | 229 | 229 | whole | 1 193 | 46 341‡ | 2 | 173 056 | 4 881 426‡ |
| Hyderabad | 9 89 215 | 9,89 215 | whole | 1 442 | 1 44. | whole | 17 711 | 17 711 | whole | 2 672 673 | 2,672,673 |

* December 1888—Actually open 4,207 Sanctioned 10 317

† Approximate

‡ It must be recollected that this table deals with consumption of country spirits only which term does not include rum The Assam Government in 1887-88 reduced the number of country spirit shops in order to break down a combination of liquor-sellers and substituted shops for the sale of rum The old system has since been re-established The Assam figures are therefore not typical ones

No 50C dated 24th September 1888

From—F C Anderson, Esq Officiating Secretary to the Chief Commissioner Central Provinces

To—The Secretary to the Government of India, Department of Finance and Commerce

I am directed to acknowledge Mr Shirres' letter No 4894, dated 11th ultimo, on the subject of the outstill system, and to reply thereto as follows.

2 Precise information is called for on the following points :—

(1) the extent to which the "farming," "contract outstill" and "regulated outstill" systems are respectively employed in the Central Provinces,

(2) the reasons for which in each case these systems are preferred to the more perfect system of the central distillery,

(3) how far the description given in the extracts quoted in paragraphs 1 and 2 of the letter under reply correctly describes the effect of the arrangements made for regulating the manufacture and supply of liquor from the outstills, and

(4) how far, in particular, these arrangements are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced

A copy of the excise rules and circulars in force in the Central Provinces is also called for. A copy of the Excise Manual corrected up to date is accordingly forwarded (separate cover from Nagpur)

3 As to the first point, the returns recently received for the year 1887 88 show that the area supplied in that year from Sadur (central) distilleries was 10,410 square miles, from contract-stills 14 085 square miles and from outstills 43,896 square miles Feudatory States and zemindari tracts in which the zemindars enjoy the right of making their own excise arrangements, are excluded In certain districts some changes have been introduced chiefly in the direction of substituting outstill for contract stills since the 1st April last. Precise statistics as to the areas affected are not, however available at this moment What the contract-stills and outstills of the Central Provinces are is explained below I am also to append a copy of the map which accompanied the Provincial Excise Report for 1886 87 indicating in different colours the area supplied in that year from the several classes of distilleries, and showing that the excise system varies with local circumstances.

4 The 'regulated outstill' system is at present unknown in these provinces, but in January last, the Chief Commissioner ordered enquiry to be made as to the practicability of limiting the capacity of still used by outstill manufacturers. The result of this enquiry has not yet been reported It is extremely doubtful whether anything can be done in this direction to check production Any rule could be easily evaded, and would probably only provide a source of income to underlings of the Excise and Police Departments

5 The contract still of the Central Provinces corresponds for the most part with the "contract outstill" as described in paragraph 3 (b) of your letter but the time (sunrise to sunset) within which manufacture may be carried on is fixed, and it is physically impossible to produce more than a certain outturn which admits of a roughly approximate estimate within that time (Excise Manual, pages 10 12 and 33)

6 The outstill system of the Central Provinces corresponds generally with what is spoken of as the 'pure farming system' that is to say no control is exercised over the quantity of liquor manufactured The control over consumption is confined to limiting the number of shops It may be added that no large tracts of country are farmed in these provinces Small areas only are farmed the object being to excite local competition and so enhance the price paid for the monoploy (Excise Manual pages 10 to 12 and 19)

7 The next question is why are the contract stills and outstills of the Central Provinces preferred to the more perfect system of the central distillery The answer in brief is that the latter system has been found by experience to be unsuitable to the greater portion of these provinces When the Central Provinces were first formed the pure farming system was in force everywhere The central distillery system was first introduced upwards of 25 years ago in the Jubbulpur and Nurbada Divisions being borrowed from the North Western Provinces, to which this portion of the country was formerly attached Some years later its extension to the rest of the Central Provinces was sanctioned with some reluctance by the Government of India, who apprehended that it would not prove suitable to a backward province This apprehension was justified by events It was impossible to set up central distilleries except in places where the supervision required for working them was available, and the result of attempting to supply extensive and thinly populated areas from a few central distilleries manufacturing a weak liquor that does not keep well and is not appreciated by country consumers unless freshly made, was that either the liquor did not reach the rural tracts at all, or if it did reach them was not worth buying at the price demanded Scarcity of taxed spirit and prohibitive prices beyond the immediate environs of the central distilleries led, as experience shows that like conditions always do lead to illicit distillation

8 Within ten years from the date of its first introduction into these provinces, the sadar distillery system as an exclusive system, stood condemned Experience showed that it had to be supplemented by a system of rural stills It was impossible in a country like the Central Provinces with its long stretches of hill and forest and with a large aboriginal population habituated for generations to the use of liquor, and requiring this for the daily worship of their deities, as well as for their own consumption, to carry on the excise administration under the central distillery system, pure and simple

According to the last census, the population of these provinces (Feudatory States excluded) averages only 116 to the square mile, sinking in some districts to below 70, and only 6 per cent of the population inhabit towns It has been pointed out before, but it may be well to repeat that the material (mowha) from which spirit is universally distilled in these provinces, is readily procurable in every district and that the apparatus required for extracting the weak

liquor ordinarily consumed is of the simplest description A couple of earthen vessels and some pieces of hollow bamboo are all that are necessary The mhowa tree occurs everywhere Its flower is freely used as food by the hill tribes and also affords the material for the manufacture of spirit. That under these conditions illicit distillation became very prevalent under a pure central distillery system is not a matter for surprise.

9 At a conference of the Chief Administrative officers of the Province, convened by Colonel Keatinge, the then Chief Commissioner in 1871, the serious pass to which the excise administration had been brought by a too rigid adherence to the central distillery system was one of the subjects of discussion, and shortly after this a special officer was appointed to the charge of the Excise Department Mr J W Chisholm now Commissioner of the Chhattisgarh Division was the first Commissioner of Excise and it was during his tenure of office that the then Chief Commissioner, Mr (now Sir John) Morris, who possessed an intimate knowledge of the country and its people established the mixed distillery system which is still at work here. What was done was to supplement the central distillery system by the establishment of two classes of rural still, the contract still and the outstill, so as to cut off the stream of illicitly distilled liquor

10 The above sketch of the history of the excise administration in these provinces shows that the present system is the outcome of experience that the central distillery system as an exclusive system, was tried and that it was discarded because it proved a failure It has not been pronounced by this Administration to be inapplicable to other than limited areas holding a considerable population, where there is adequate supervision without a fair trial The experience gained here appears to correspond very nearly with that gained in Bengal The Bengal Excise Commission has recorded that—

"in all thinly inhabited and jungly districts the sudar distillery system completely failed to secure its main object namely, to levy a duty on the actual quantity of spirit which passed into consumption, owing to the fact that much spirit was consumed without paying any duty whatever

As already noticed the average population per square mile in the Central Provinces, excluding Feudatory States is 116

11 The Bengal Commission while advocating the retention of the outstill system in rural tracts under certain precautions, was of opinion that—

"wherever there is a large population of drinkers in a comparatively small and easily defined area, with a trustworthy supervising agency available the best system undoubtedly is to tax every gallon manufactured according to alcoholic strength The required conditions are satisfied in large cities which are the head quarters of districts

There are 18 districts in the Central Provinces and 29 central distilleries are now working So far from its being desirable to increase their number there can be little doubt that some of those existing are practically failures The amount of supervision required for efficient working can only be had at really large stations There are few large centres in these provinces There are only five towns (Nagpur Jubbulpur, Kamptee Saugor and Burhanpur) with a population of over 30 000, and it is only in the three first named that the population exceeds 50 000 The drinking classes are moreover by no means chiefly confined to the towns. The strain of aboriginal blood runs through the majority of the agricultural and labouring population, and where that is found there is probably a taste for liquor But so far as he has yet seen, the Chief Commissioner does not think the population generally drinks to excess The spirit consumed is the very smallest of small drinks

12 There are now contract stills in 11 out of the 18 districts There are some out-stills in all districts In two districts the outstill system only is in force In others this system is combined to a greater or less extent according to local circumstances with the central distillery and contract still systems As regards the respective merits of the outstill and the contract still systems the Chief Commissioner's opinion is that the latter opens the door to fraud unless closely supervised and that it is not easy to secure the required supervision in rural tracts He therefore prefers the outstill system provided that the number of shops is carefully regulated and that a proper upset price is maintained for each still He considers this system, with these restrictions the best for all but large towns It is in large towns that excess in drinking is chiefly to be apprehended As noted in paragraph 4 the Chief Commissioner has ordered enquiry to be made as to the practicability of imposing a further restriction by limiting the capacity of the stills used by outstill manufacturers

13 Next, as to the effect of the arrangements made for regulating the manufacture and supply of liquor from contract stills and outstills as known in the Central Provinces Dealing first with the latter, I am to observe that abuse of the outstill system occurs when the distiller offers large quantities of liquor for sale at attractively low rates He can only do this with profit to himself when (1) his license to manufacture has been cheaply bought, and (2) when the number of customers who are within easy reach of his shop is sufficiently large By putting a proper upset price on the monopoly, which renders unduly cheap retail rates unprofitable to the monopolist and by restricting the number of shops at which sale of liquor is allowed, the amount of "business" which can be done by the distiller can be effectually restricted The average* area per shop in tracts where the outstill system is in force is 10½ square miles, and the average population per shop is 1,245 According to the last census report the average population per village is 237 for the whole province On an average therefore, the great majority of consumers are not provided with a shop close at hand They have to go some

* The average area per outstill is 25 square miles.

little distance to obtain liquor and they have to travel the same distance home again This acts as a material restriction on consumption

14 It has not been the practice hitherto in these provinces to put an upset price on out still monopolies, but the Chief Commissioner has already ordered this to be done Hitherto it has been thought sufficient to trust to the effect of competition in keeping up the price of monopolies In issuing orders on this question and on that of regulating the number of shops to the Commissioner of Excise in January last, the Chief Commissioner made the following observations —

'The encouragement of drinking is a matter entirely or mainly dependent on the number of shops Mr Mackenzie would like you therefore carefully to consider this part of the subject for each district The number of shops should be examined with reference to the strength and distribution of the drinking classes of the population of whom a census (for districts only) was given in the report for 1884 The number and situation of the shops should be carefully considered by the Deputy Commissioner and statistics and information given to you in justification of each shop now open The utmost care should be taken while giving reasonable facilities to those who require spirits (lest they should be driven from spirits to drugs) to avoid stimulating their use by a too liberal grant of licenses If this is done thoroughly once for all (and a good Excise Daroga should be able to work up the details during the year), it will only be necessary to justify the opening of new shops from time to time When shops are thus carefully controlled the best check on consumption in regard to manufacture is to fix upset prices on vend of monopolies and limit the number of stills as already arranged After all the liquor sold in these provinces as country spirit is for the most part a very weak and comparatively harmless stimulant of which it would be a great hardship to deprive those accustomed to its use

15 As regards the location of shops, the orders in the Manual (page 20) are —

No more shops should be licensed than are necessary to meet the legitimate requirements of the liquor consuming classes A permanent shop should not be licensed at a place where there is not an established and steady demand for country spirits And in another place (page 11) In the matter of establishing distilleries and licensing liquor shops it must be remembered that the policy of the administration is to refrain from taking any steps which would tend to create or foster a taste for spirits

It has been suggested that a statement to the effect that excise arrangements are regulated with reference to the existing local demand, may be taken to mean that the local demand is fully satisfied not restricted, and that arrangements so regulated are unsound This argument appears to turn on the meaning assigned to the words existing local demand ' and to neglect a most important factor, namely, the price of the article in demand A provision merchant may establish a shop in a village to meet the local demand for provisions but it does not follow however full his shop may be that the wants of the villagers are fully satisfied Everything depends on the price of the provisions As a matter of fact, it is well known that the poorest classes have to stint themselves in their daily meals Their wants are practically unlimited The effective demand which is controlled by prices is a totally different thing It is precisely the same with a liquor shop It may be confidently asserted that the demand for liquor among the liquor consuming classes is never fully satisfied and never would be so satisfied unless the liquor were to be had for nothing The effect of our excise arrangements is to put an enhanced price on spirits and so confine the effective demand within such limits as shall induce general sobriety

16 As regards contract stills in addition to the restrictions above refered to as controlling consumption in outstill areas there is also the restriction which consists in the distillers having to take out a pass and pay the prescribed fee for every day on which he manufactures liquor

17 A fact connected with the excise administration of these provinces which has been incidentally noticed but deserves more prominent mention is that the liquor ordinarily consumed both in towns and rural tracts is a very weak spirit which the Chief Commissioner believes does not cause any of that craving for more stimulant which characterizes 'drinking' as known in European countries Even if taken in excess, the effects pass away very quickly, and there is no loss of appetite with the fatal after craving for more drink which degenerates into habitual vice In Chanda, one of the chief liquor consuming districts, the Kahars, it was recently reported "generally distil liquor 90° under proof, and sometimes even to as low a figure as 95°" Liquor from 70° to 80° below proof is what is commonly sold in outstill tracts elsewhere

18 Another fact to which attention may be drawn is that for many years past there has been appointed to each district in the Central Provinces a special excise officer, called the Excise Daroga whose duty it is to be constantly on the move, inspecting every kind of distillery and all kinds of shops, ascertaining the strength of the liquor sold and its price in all parts of the district collecting information as to the local consumption of liquor, and the like He keeps a diary in which the information collected is recorded, and submits it at the close of each month to the Deputy Commissioner, who passes his orders and then forwards it to the Commissioner of Excise (Excise Manual, page 93) With this agency for the collection of information, it has always been possible for the Deputy Commissioner to form some estimate of what the monopolies should fetch at the annual auction sales, and there ought in future to be no difficulty in fixing such upset prices for them as will prevent the monopolists from selling at unduly low rates

BURMA

No 592-17 E dated 21st September 1888

From—H THIRKELL WHITE, Esq Offg Chief Secretary to the Chief Commissioner Burma,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

In reply to your letter No 4394 dated the 11th August 1888 (Separate Revenue—Excise), paragraphs 4 and 5, I am directed to submit copy of a note by the Financial Commissioner, containing the information required

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*Note by* **I W R. FRYER Esq**, *Financial Commissioner Burma, on the Secretary to the Government of India's No 4394 dated 11th August 1888, in the Finance and Commerce Department (Separate Revenue—Excise)*

1 With reference to paragraph 5 of the Secretary to Government of India's No 4394, dated 11th August 1888, in the Department of Finance and Commerce, I put up—

(1) The Excise Rules in force—

(a) In Lower Burma

(b) In Upper Burma.

(2) The following circulars bearing on the regulation of outstills

Commissioner of Excise's No 88 37 E, dated 18th May 1885 No 5 6 E dated 12th January 1886 No 137 16 E dated 12th February 1886 and No 264 48 F dated 15th April 1886 Financial Commissioner's Financial Department Circular No 1, dated 18th July 1888

2 The rules regarding outstills are contained in rules 44 45 46 and 47 of the Lower Burma Rules, and 55 56, 57 58 and 59 of the Upper Burma Rules The license forms are Nos XII and XIII of the Lower Burma Rules and Nos XII B and XIII of the Upper Burma Rules

The rules provide that outstills shall only be licensed in places where a demand for spirituous liquors exists which cannot be effectually supplied by other means No outstill may be licensed anywhere where it cannot be supervised either by a Magistrate or by an officer in charge of a police station

The size of the stills allowed is to be ordinarily that of a capacity not exceeding 10 gallons of wash in the boiler though with the sanction of the Commissioner the Collector may allow the use of more than one still, or of a still or stills of a capacity of more than 10 gallons

The number of stills that may be used and the number of days in a week that distillation is to be permitted is to be clearly stated in the license Licenses for the retail vend of country spirit manufactured at a specified outstill may be granted where a demand, though real, exists only for a portion of the year or where for other reasons though there is demand for spirituous liquor it is not desirable to establish a separate outstill

In Upper Burma the area covered by each license has to be clearly specified in the license and made known to the public by proclamation, or in such other manner as the Court of Revenue may direct The license in both Lower and Upper Burma requires sales to be made only in the licensed shop and between certain hours

3 It will be seen that the quantity of liquor to be manufactured at each outstill is strictly limited and the amount of liquor to be produced being so limited, it follows that, except by unlawfully increasing the capacity of their stills, which is sometimes done, the outstill license holders cannot reduce the price of outstill liquor Two cases in which the holders of outstill license have illicitly increased the size of their stills have lately come to my notice In both cases the fault really lay with the supervising officers who inspected the stills without noticing that their capacity was many times more than it should be, and measures are being taken to prevent such evasions of the terms of licenses in future to an extent greater than will allow the distiller to recover the amount paid for his license from the limited amount of liquor which he is allowed to produce The system in force is thus the regulated outstill system, in which the operations at the outstill are controlled and tested by Government Officers, so that the duty is practically levied by quantity distilled, described in paragraph 3, clause (c) of the Government of India letter

4 The selling price of liquor manufactured at outstills was ascertained in 1885 to be—

for liquor distilled from jaggery (cane sugar) R1 per quart for liquor 42 4 under proof

for liquor distilled from tanyet (palm sugar) R1 per quart for liquor 50 5 under proof

Outstill licenses are sold by auction, and as there is good competition for them, the price of outstill liquor cannot be unduly reduced unless the quantity of liquor manufactured at the outstill is illicitly increased Strict orders have been constantly issued directing the working of outstills to be most carefully watched *vide* Commissioner of Excise's No 264 48 E, dated 15th April 1886, to Deputy Commissioners, Hanthawaddy, Prome and Pegu (copy put up) paragraph 7 of Chief Commissioner's Resolution on the Excise Report for 1884 85, paragraph 4 of the Chief Commissioner's Resolution on the excise for 1885 86 in which the special establishment started for the repression of illicit excise traffic in the Tharrawaddy, Hanthawaddy and Pegu districts is unfavourably commented on, and paragraph 4 of the Chief Commis-

sioner's Resolution on the Excise Report for 1887 88, in which it is particularly pointed out that the amount paid for license fees for outstills must bear a proportion to the liquor distilled

In his No 5 6 E, dated 12th June 1886, the Excise Commissioner, in his remarks on outstill licenses in form XII, drew attention to the fact that the amount of spirit which an outstill should be permitted to produce should bear some sort of relation to the license fee paid it being borne in mind that the license fee is partly in lieu of duty The Commissioner of Excise, in his No. 137 16 E, dated 12th February 1886, directed that where purchasers from a distance were allowed to buy 6 to 12 bottles of country spirit at a time, they must be required to take out special passes

5 In 1885 the Excise Commissioner asked the Deputy Commissioners, Rangoon Town, Bassein, Moulmein Town Tavoy, Mergui and Akyab, in his No. 88 37 A, dated 13th May 1885 (copy put up), whether it would be practicable to establish central distilleries in these towns The Deputy Commissioners one and all reported against the proposal They said that Government central distilleries would kill the distilleries established to distil spirits on the European system at Rangoon, Moulmein, Toungoo and Bassein, that people would not go to central distilleries and would instead resort to illicit stills, and they held this opinion because they thought that the cost of transit would add greatly to the cost of liquor in outlying parts of their districts They also urged that the central distillery establishment would very probably be corrupt, and the Deputy Commissioner, Bassein, pointed out that a central distillery was established in that town and proved to be a failure

6 I do not myself consider that central distilleries would prove a failure as prophesied I have seen them very successfully worked elsewhere, and though I would perhaps not establish them in Rangoon Moulmein and Toungoo, where there are distilleries under sufficient supervision and control, I would establish them in other towns Rules 51 to 54 of the Upper Burma Excise Rules contemplate the establishment of central distilleries The licenses for the current year have been disposed of, but Commissioners have been asked to consider in what towns central distilleries should be established [pargraph 1 (c) of Financial Commissioner's Circular No 1 of 18th July 1888]

7 Illicit distillation exists to some extent in spite of all efforts to repress it side by side with the outstill system It may increase if the central distillery system is introduced elsewhere than in places and tracts where the population is large and where adequate means exist for supervising and controlling the distillery arrangements It is not, however, proposed to introduce it, except in places which appear to be adapted for it, and in any case I think it is worth trying

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No 88 37 E dated 13th May 1885

From—F S Copleston Esq Commissioner of Excise British Burma

To—The Deputy Commissioners Rangoon Town Bassein Moulmein Town Tavoy Mergui and Akyab Districts

I have the honour to request that you will after consideration, report for the information of the Chief Commissioner whether you think that it would be practicable or useful to establish a central distillery at the head quarters of your district

2 A central distillery is, as you are probably aware, an enclosure constructed and maintained by Government within which any person may, on payment of a nominal fee, put up a still and distil spirits, to be sold either by himself, if he has a country spirit shop, or to be sold to a licensed retail vendor The area within which country spirits manufactured in the central distillery may alone be sold, and the number of shops sold by auction to be allowed within that area are points to be determined by the Collectors in each case The spirits pay a still head duty before issue generally considerably less than the duty levied on spirits manufactured after the European method or on imported spirits A staff of Police or Excise Officers is maintained at the premises, and in some cases spirits issued pay a fixed duty per gallon irrespective of strength

3 The experiment can hardly be said to have been fairly tried in this province, and circumstances have changed since the attempt to establish a few central distilleries was made It has struck me that in some head quarters towns where there are many Chinam n and natives of India there might now be sufficient demand for country spirits and sufficient competition among would be manufacturers to make it worth while to repeat the experiment There is no doubt that where it is possible, the system by which every gallon of spirits pays duty to Government before it reaches the vendor's hands is better than the present outstill system. In the towns of Tavoy and Mergui several stills are allowed and there, at any rate, it would seem possible that, if the retail shops were not all sold to a monopolist, the purchasers of shops or the distillers might be brought to carry on their distilling in a central distillery

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No 5—6 E dated 12th January 1886

From—F S Copleston Esq. Commissioner of Excise British Burma,

To—The Deputy Commissioner

I have the honour to request your attention to the following points in the Excise Rules which will govern the arrangements for 1886 87

* * * * * * * *

*Form XII*—Outstill license.—This license will be more used than it is at present. The attempt to induce people to drink distillery liquor has failed, probably because the price at which it can be sold is too high and the liquor, sold under these licenses has no doubt generally been illicitly distilled liquor which, though sold perhaps at the same price per bottle, is stronger and yields the vendor a far higher profit Something has been done in certain districts to check this illicit manufacture It is impossible, however, to do more than temporarily check it unless, where the demand for cheap liquor is considerable, a licit supply is made available The foreign liquor licenses will not in all cases affect this, the price of these liquors being high It is, consequently necessary in most districts to establish outstills under the supervision and restrictions described in Rules 45 and 46 The outstill system is a fair one if the outturn of the still is controlled as much as is possible In no case that I have yet seen except perhaps at a district head quarters including Akyab where the license fee is high, has a still of more than ten gallons been required and even this is only worked as a rule four or five times a month two boilings, or at most three being done in the day At certain seasons of the year distillation may be more frequent In the rarest cases only should a still exceeding ten gallons be permitted and the working should be most carefully watched The number of working days per month should also be limited with care If a licensee is allowed to have a still of a large size, and is allowed to distil any quantity, irrespective of the fee he pays and of the demand of the locality for liquor, he may endeavour to force a demand The possibility of this should be prevented so far as may be by limiting the number of days per month on which distillation is permitted so that he may be obliged, allowing three brews to the day the outturn of which will generally be at least five gallons of saleable spirits 30° to 50° U P to work his still nearly every permitted day to satisfy the legitimate demand The amount of spirit which the still should be permitted to produce should bear some sort of relation to the license fee paid, it being borne in mind that the license fee is partly in lieu of duty Careful supervision will gradually make it possible to determine with fair accuracy in each case the relation which should subsist between permitted outturn and license fee The demand will no doubt grow,—it is to be expected that it should What is necessary is to endeavour to make the supply follow and not excite the demand At the same time the licensed outstiller must not be overweighted with restrictions or the outstill will fail in one of its chief objects,—the repression of the illicit trade Clause 8 of the license requires that notice of the intention to distil should be given to the officer in charge of the police station where the outstill is situated It should be easy to see that the still is not worked more than the fixed number of days per mensem It is perhaps needless to add that *dates* for distillation cannot be fixed in the license as the time when the wash or wort will be ready for distillation is always more or less uncertain An upset price should be fixed according to circumstances Probably in the districts of the Pegu and Tharrawaddy Divisions a sufficient upset price for an outstill would be R500 In smaller and poorer districts the upset price may be less than this

*Form XIII*—Subsidiary shops for the vend of outstill spirits The object of this license is sufficiently indicated in Rule 47 Fishing stations existing for only a part of the year are examples of places where temporary licenses of this kind could be given within reasonable distance of an outstill

* * * * *

3 Your proposed arrangements for 1886-87 should be submitted through the Commissioner in the Form XX immediately after receipt of this letter The draft rules published as extra supplement of the official Gazette of 12th December 1885 and previous dates will be your guide in framing the statement. There are a few amendments in minor points to be made in the draft rules, but these will not affect your arrangements and you should not await the publication of the rules before submitting your proposals, as I have to publish in the Gazette the proposed arrangements for the ensuing year before the end of this month You will observe that the names of places at which licenses for the vend of any liquor, except tari and fermented liquor, are granted, have to be given as a foot note to Statement Form XX

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No. 264-48 E dated 15th April 1886

From—The Commissioner of Excise and Stamps Burma,

To—The Deputy Commissioners, Hanthawaddy Prome and Pegu.

I have the honour to request that you will direct the Chief Excise Officer of your district to watch the working of the outstills of your district most carefully throughout the year He

should see that the restrictions placed on the size or number of days allowed for distillation are rigidly adhered to, as well as collect and record facts regarding the cost and materials of manufacture, rates of sale class and number of people usin_ the shop at different seasons of the year These duties will not interfere with his duties as a preventive and detective officer and will probably assist him Every excise officer should when possible, communicate his arrival in a township to the Township Officer and should inform him of what he has been doing and intends to do Township Officers should be encouraged as much as possible to take an interest in and accumulate information in excise matters, which, as they know, affect the well being of the people in so vital a manner

UPPER BURMA

No 206-15F dated 18th July 1888

From—F W R FRYER Esq Financial Commissioner Burma

To—All Commissioners Upper Burma

I am directed to inform you that the Excise Act XXII of 1881, as amended by Act VI of 1885 Act IX of 1885 section 2 and Act II of 1887 sections 5 and 6 will shortly be extended to the whole of Upper Burma, and that rules framed under the Act by the Chief Commissioner will be brought into force at the same time and I desire to draw your attention to certain points which require explanation with regard to the working of the Act and the rules under it as follows —

(a) The extension of the Excise Act and the prescription of rules under the Act is not to affect the conditions under which licenses have been sold for the present year The Act and rules will enable the Government to protect the interests of the license holders by punishing any infringements of their monopolies Existing arrangements as regards the license issued will hold good during the current year

(b) The licenses for the sale of fermented tari that have already been issued will not be interfered with For the future no licenses for the sale of tari are to be sold without my sanction, which must be obtained beforehand It is contemplated that the licensed vend of tari shall not be established in Upper Burma, except in townships where a real demand exists, which has given rise to a traffic which it is necessary to regulate The prohibition against the sale of tari to Burmans is, you will remark not retained in the rules You will observe that by rule 63 licenses for the sale of fermented tari may be granted for single shops or for defined areas but in the latter case the localities of the shops to be established within such areas shall be fixed before the license is put up for sale The license holders will only be allowed to sell tari in their shops They are not to be permitted to sell outside the limits of their shops It is not intended to forbid the free consumption of their own tari by the people in the agricultural districts It is necessary only to regulate the sale of tari in towns I wish to be informed whether under existing licenses the sale of tari is permitted in shops only and if not, whether there is any prescribed area to the limits of which the sale of tari by license holders is restricted For the present Rule 64 may be held in abeyance It is not necessary for persons wishing to sell tari to a licensed vendor of fermented tari to take out a license before he can legally do so, nor will Rule 65 need to be brought into operation

(c) You should consider at what places central distilleries should be established In the districts of Bhamo, Myadaung the Ruby Mines and Mandalay, where the consumption of spirits distilled after the Native fashion is large, it will probably be found advantageous to establish central distilleries There may be other places, such as Myingyan Pakokku and Monywa, where central distilleries would answer You should decide in what places to establish sadr distilleries and submit your proposals on the subject

(d) It is contemplated that the manufacture and sale of intoxicating spirits shall be restricted to places where there is a considerable demand by a foreign or non Burman population You should, before the close of the period for which the excise licenses of your division have been sold, scrutinize the list of localities in which shops have been allowed, and consider whether there is a sufficient foreign demand for intoxicating liquor to justify the existence of shops in each locality Licenses should not be renewed in places which do not fulfil the necessary conditions

(e) The rules now to be published under the Excise Act may require alteration I shall be obliged if you will inform me, by the 15th January 1889, whether you think that any alterations of the rules are required You will have had time to watch the working of the rules by the date fixed, and should any revision of the rules be considered necessary, they should be revised before the commencement of the next financial year

2 With this letter I send 50 copies of the Excise Act and the rules under it in English and 100 copies in Burmese Copies of the Act and rules should be distributed to all Revenue and Excise officers, and to all licensed manufacturers and vendors of intoxicating liquors

### Coorg

No 1701—4056-E-2 dated 21st eptember 1888

From—The Secretary to the Chief Commissioner of Coorg

To—The Secretary to the Government of India, Department of Finance and Commerce

I am directed to acknowledge the receipt of letter No 4394 dated the 11th August 1888 from your office and to forward copy of letter* from the Commissioner of Coorg on the excise system in force in Coorg, together with a copy of the rules issued by the Chief Commissioner under the Excise Act, XXII of 1881

* No 376—235 dated the 13th September 1888

Notification No. 9 dated the 19th May 1882 with additions up to date

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No 376—235 dated 13th September 1888

From—Colonel T G Clarke Commissioner of Coorg

To—The Secretary to the Chief Commissioner of Coorg

I have the honour to acknowledge the receipt of your endorsement No 1569—4056 of 27th August last, giving cover to copy of letter No 4394 dated 11th idem from the Secretary to Government of India (Finance and Commerce) forwarding an extract from the despatch from the Secretary of State describing the principles to be observed in the administration of the Department of Excise Revenue and requesting to be furnished with copies of the excise rules and circulars regulating the conditions under which outstills can be established

2 I may simply state in reply that the 'outstill' system does not exist in Coorg in either of the several forms described in paragraph 3 of the letter under reference The arrangement in force here and which was introduced so far back as in 1866, is the 'central distillery system" There is a single distillery where the liquor is manufactured under contract and all liquor passed out pays the still head duty at a fixed rate The contractor guarantees to Government a fixed minimum revenue and all revenue derived from the duty in excess of such guaranteed amount is credited to the State The profits of the contractor consist in the difference between the still head duty of R3 2 5 per gallon and the rate at which he sells to the retail vendors, *viz*, R4 8 per gallon, *less* the cost of manufacture, which is estimated at 14 annas per gallon

3 The abkari contractor has no direct means of pushing the sale of liquor in the province, for with the exception of a shop which he is allowed to hold on the usual terms of license at each of the three principal towns he has no concern with its retail sale By this arrangement the Government is able to make modifications, as may be found needful, in the number of retail shops at the close of each period of contract, which has been usually three years and this power has been freely exercised of late years Between 1884 85 and the present year when a fresh lease was granted the number of shops has been reduced from 82 to 46 The Commissioner has power further to raise or lower the license fees according as the demand is found to increase or diminish at any time during the currency of the contract

4 The rules contained in Chief Commissioner s Notification No 9, dated 19th May 1882 and issued under sections 8 11 12 20 and 55 of the Excise Act, XXII of 1881 have no reference to outstills, which as I have said do not exist in Coorg, and I conclude that the instructions of the Government of India in paragraph 5 of their letter do not relate to them

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### Madras

No 749 dated 31st October 1888

From—C A Galton Esq Acting Secretary to the Government of Madras Revenue Dept

To—The Secretary to the Government of India, Department of Finance and Commerce

With reference to Mr Under Secretary Shirres' letter of the 11th August last, No 4394, I am directed to forward, for the information of His Excellency the Governor General in Council the accompanying copy of the Proceedings* of this Government, embodying the Resolution of the Board of Revenue furnishing the information asked for regarding the working of the outstill system in this Presidency

* Dated 31st October 1888 No 748

2. It will be observed from the Board's Proceedings that the outstill system in force here is of the kind described in clause (a) of your letter under reply, and is retained temporarily in those tracts of country in which owing to the consumption of toddy spirit and the universal prevalence of the practice of distillation of spirit from toddy which is too bulky to be conveyed to a distance for distribution, concentration of manufacture in central distilleries is not at once practicable without giving a stimulus to illicit distillation Even in these tracts steps have been taken to reduce the number of stills in order to pave the way for the eventual concentration of manufacture in central distilleries and the introduction of a system of levying a duty of excise on spirits issued therefrom for consumption The duty on toddy-spirit taken by way of tree-tax, which is referred to by the Board of Revenue, cannot ever be brought up to equality with the excise duty levied on spirit made from other materials, and must be supplemented by a further duty taken by way of excise on the quantity issued Meanwhile undue extension

of sales by contractors under the farming system is to some extent prevented by the checks referred to in paragraph 3 of the Board's Proceedings.

3 I am to enclose copies of the excise rules, circulars, and forms of licenses asked for in paragraph 5 of your letter

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RESOLUTION —The Board beg to submit the report called for in the letter from the Government of India, dated 11th August 1888, No 4394, Department of Finance and Commerce

2. The central distillery system, or as it is called here the "excise system," is in force throughout the greater portion of the Madras Presidency The only tracts in which the 'outstill system" is in force are those noted in the margin, and the only form of it which is in operation, is that described in clause (a) of paragraph 3 of the Government of India letter The system is retained in the tracts named above because weak spirits (of the strength of about 60° under London proof) distilled from toddy are usually consumed in them As the manufacture of spirits from toddy is an extremely simple process and toddy is very plentiful, concentration of manufacture is difficult, unless a very large establishment be employed However, an attempt is being made to bring the liquor traffic in some of these tracts under control by the levy of a tax on each tree tapped for toddy, and if it proves successful, the plan will gradually be extended to the whole of the tracts now under the farming system The number of trees tapped the average yield of toddy for each tree, and the average quantity of spirit produced from a given quantity of toddy being known, the quantity of spirit consumed and the excise duty indirectly levied upon it in the shape of a tree tax can at once be calculated, and the Government are in a position to control the consumption and to regulate the duty from time to time by an adjustment of the tree-tax

| | Area Sq Miles | Population in 1891 |
|---|---|---|
| The Godavari district | 5 550 | 1 714 957 |
| The Coast taluks of the Kistna district (except the town of Masulipatam) and the Nuzvid and Vissannapet Divisions | 3 635 | 755 301 |
| The Cumbum and Markapur taluks of the Kurnool district | 2 154 | 193,699 |
| Five out of ten taluks in the Malabar district | 2,703 | 1,275 084 |
| Four out of five taluks in the South Canara district | 3 282 | 706 793 |
| TOTAL | 17 324 | 4,676,084 |
| Rest of Presidency | 12° 574 | 26 192 4 0 |

3 It is true that under a purely farming system "it is the interest and in the power of the distiller to make as much spirit and to push the sale thereof by cheapening liquor as far as he possibly can" But, as that system is worked in Madras, the danger is to a great extent guarded against (a) by prescribing a minimum price below which liquor may not be sold (b) by permitting sales to be held only in places licensed by the Collector and by restricting the number of such places as far as possible (c) by requiring liquor to be sold only at certain specified strengths, and (d) by reducing the number of stills in each farm to the lowest possible limit

4 With reference to paragraph 2 of the letter under reply, the Board have merely to remark that in this Presidency the policy is to reduce consumption as nearly as possible to the point at which the people are likely to be driven to illicit distillation and smuggling There is no doubt that they will have their liquor, and it is far better that it should be supplied under Government control than that they should be driven to distilling without any restrictions for themselves

5 As directed in the penultimate paragraph of the letter, a set* of excise rules and circulars and of the forms of licenses is enclosed Such of the rules conditions &c, as bear on the questions raised have been marked with red ink In some cases, where the forms of licenses themselves are not available, the notifications relating to the sale of the farms, &c., which embody the conditions of the license, have been forwarded

* As per list attached

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ASSAM

No 3335 dated 13th November 1888

From—F C DAUKES Esq Offg Secretary to the Chief Commissioner of Assam

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 4394, dated the 11th August 1888, requesting to be informed of the precise nature of the outstill system in force in Assam, and to be furnished with copies of the excise rules and circulars regulating the conditions under which outstills can be established

2 In reply I am to forward copies of the letters noted on the margin from the Officiating Commissioner of the Assam Valley Districts and the Commissioner of Excise, Assam, which furnish the requisite information on the subject I am, however, to point out that both Mr Lyall and Mr Williams seem to the Chief Commissioner to misapprehend the classification of systems set forth in paragraph 3 of your letter, in so far as they speak of the system now in force in Assam as resembling the first (or "pure farming system") rather than the second (or "contract outstill system") of the systems mentioned in that paragraph

Letter No 5012 dated 19th October 1888, from Commissioner Assam V lley Districts
Letter No. 1151 dated the 17th September 1888, from Commissioner of Excise, Assam

Mr Fitzpatrick understands that by the "pure farming system" the Government of India means the system which was usually spoken of as such at the time of the correspondence with the Colonial Temperance Congress, *viz*, the system commonly in vogue under the Native Administrations which preceded the British Government in certain parts of India, which system was usually continued by the British Government for some time until other and more satisfactory arrangements could be made Under this system a farmer was given the monopoly of manufacture and vend over a large extent of country with permission to establish as many stills and to open as many shops as he pleased, and wherever he pleased The system at present in force in Assam, on the contrary, strictly limits the number of shops and fixes their situation. Moreover, as it limits each licensee to one still, which in practice does not exceed a certain size, and which he is only allowed to work within certain hours, it falls rather within what the Chief Commissioner understands to be meant by the contract outstill class of systems, and it is certainly not correct to say that the quantity of liquor turned out under it is "practically unrestricted" Doubtless it is not a contract outstill system of the best kind, and doubtless also a stricter enforcement of existing restrictions and the imposition of further restrictions would be desirable The Chief Commissioner s attention is at this moment being directed to the subject, but it has to be borne in mind that the difficulties in Assam are, as pointed out by Mr Lyall extraordinarily great and Mr Fitzpatrick can only assure the Governor General in Council that he will do the best he can do to improve the system without increasing the temptation to manufacture illicit spirit which in this Province involves a far greater danger to the cause of temperance than any excise system however imperfect

8 Copies of the Excise Rules and Circulars mentioned in the reports now forwarded are enclosed

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No. 5012 dated 19th October 1888

From—C J Lyall Esq C I E Offg Commissioner of the Assam Valley Districts,

To—The Secretary to the Chief Commissioner of Assam

In reply to your letter No 2605 dated the 1st September 1888, on the subject of the administration of the excise revenue, I have the honour to submit the following report

2 (1) *The extent to which the systems specified in paragraph 3 of the Government of India's letter No 4394, dated the 11th August 1888 are employed in Assam* —The system followed in the districts of my division is in regard to country liquor (to which alone the enquiry appears to relate), not precisely identical with any of those specified in the paragraph referred to but it resembles more closely the 'pure farming system' described under head (a) than either of the other two It differs from the pure farming system, in that no "definite tract of country" is allotted to each shop or still, in that each shop is sold separately by auction annually and in that the license specifies certain limits of capacity for the still to be used and the hours within which distillation is to be carried on The Collector selects the locality of the shop and issues a license for it in the form which will be found in the Board s Rules Volume I, page 386 (Chapter XV Appendix A Form 25) The license is sold annually by auction to the highest bidder The sites of the shops (stills) are selected according to the local demand and the site of each shop is supposed to be so chosen that its produce will not compete injuriously with that of any other neighbouring shop but as already stated, no definite area is laid down within which only the produce of the still is to be sold The notice of sale of country spirit shops is that prescribed by the Chief Commissioner s Circular No 13 dated the 27th February 1884 the most important clause in it so far as the present enquiry is concerned, is the first, which restricts the holder of the license to the site named or to a radius of 100 yards from it The expediency of giving somewhat greater latitude to this clause is now under consideration

To Secretary to Chief Commissioner No 603 dated 14th February 1885
From Secretary to Chief Commissioner No 710 dated 6th March 1885

3 The license, it will be observed requires the holder (Clause II) to "work only one still which shall not contain more than 10 gallons, or 60 quart bottles" This has been interpreted in the correspondence noted in the margin as meaning that the still shall not be capable of turning out more than the quantity specified at one distillation He must not work his still before sunrise or after sunset and he must not keep his shop open after certain specified hours In the absence of any local establishment for watching the enforcement of these clauses, they are not strictly enforced, but enquiries made by my predecessor showed that no still could be found in this division capable of distilling more than 4 gallons at one distillation As, however, there is no limit to the number of distillations and as many as three may take place with the same still in the day the quantity of liquor turned out is practically unrestricted

4 (2) *The reason why such system is preferred to the more perfect system of the central distillery* —The spirit drinking population of this Province consists of two great classes: first, the non Aryan races, such as the Meches, Rabhas Kacharis, Lalungs Mikirs and Miris, who comprise about one half of the population and all of whom have for ages been accustomed to brew and distil fermented and distilled liquor for their own use and, secondly, the imported immigrant population a large portion of which, consisting of Kolarians and Dravidians from Chota Nagpur and Sonthalia, is also accustomed to brew and distil for itself, while of the remainder the majority is drawn from the lower labouring and agricultural castes of Western Bengal, Orissa, and Behar, and is much addicted to liquor Add to this that the Assam Valley is skirted along its southern boundary by races (the Garos, Khasis, Kacharis, and Nagas) among whom no restrictions on the manufacture of liquor are, or at present can

be, enforced, and that importation of spirits and fermented liquor into the plains districts from the hills is common

The population of the division is exceedingly sparse and communications are very difficult For several months in the year the floods cut off large tracts from all intercourse with their neighbours, except by boat The size of our districts is enormous, and in many cases the district and sub divisional head quarters are not so situated as to command the areas of which they are the administrative centres

5 Under these circumstances it will be readily understood that the central distillery system is not practicable We have few or no convenient points at which liquor could be manufactured under supervision and passed out after paying full duty, so as to supply the demand in the district difficulties of carriage would alone be an insuperable obstacle, while the great facilities which exist for illicit manufacture in the habits of the people, in their familiarity with the process, in the abundance of the raw material rice, and in the remoteness of large areas from all possibility of supervision, would make extensive smuggling a certainty These are the conditions which have everywhere I believe throughout India, been recognised as incompatible with the maintenance of the sadr distillery system and in Assam they exist in their most aggravated form The outstill system which locates in the midst of a liquor drinking population a license holder upon whom a monopoly of manufacture and vend has been conferred and who is therefore prompted by self interest to raise the price of his liquor to as high a figure as it will bear, and to bring to light any infringement of his monopoly is the only method which has yet been devised for controlling the consumption of liquor under such conditions The reason why in Assam the first of the three forms of the outstill system, and not the second or the third has been adopted is the same as the reason why the outstill, and not the central distillery, system has been adopted *viz*, the impossibility, under the conditions of the country of exercising that supervision which the second and third forms of the outstill system require. We cannot enforce a system of accurate accounts of production, which would be required to work the second system, because the distillers are illiterate, and our police establishment too scattered and weak to watch the outturn of stills The present rules require accounts to be kept of liquor made and sold and such accounts are kept, but they are universally admitted to be wholly untrustworthy and we have no means of making them more accurate Still less could we carry out the third system possessing no mufassal excise establishments nor if we had them would it be possible to get the work properly supervised and controlled in the remote situations where our country spirit shops are placed We are therefore thrown back upon the first system, where the adjustment of quantity produced and price charged is left to the ordinary laws of demand and supply, and the monopolist makes the best he can of his monopoly without destroying its value by encouraging illicit distillation

6 (3) *How far the extracts given in paragraphs 1 and 2 of the Circular correctly describe the effect of the arrangements made for regulating the manufacture and supply of liquor from the outstills* —The extract in paragraph 1 of the circular does not apply to this Province The excise reports for the last few years will show that there is no ground for holding that the number of licensed outstills and liquor shops has been unduly increased in the districts of my division The extract in paragraph 2 as will be seen from what is said above correctly describes the system which exists in Assam No attempt is made, save by the establishment of a monopoly and by bringing into play the self interest of the monopolist to restrict the local demand But in this Province we have I think, sufficient evidence that the outstill system does exercise some influence in restricting the demand where it is in force We have in the hill districts areas where no restrictions whatever (except in the neighbourhood of Shillong) are imposed and it is certainly a fact that there is much more drunkenness in the Garo and Khasi Hills where liquor is free to all who chose to make it, and exceedingly cheap, than in the plains where the price is kept up by the monopoly

7 (4) *How far the arrangements are such that more than a limited quantity of liquor cannot be produced at each outstill and that the price of outstill liquor cannot be unduly reduced* —From what has already been said above, it will be seen that—

(1) Each license authorizes only one still per shop
(2) The still must not be capable of turning out more than 10 gallons of liquor at one distillation
(3) The still must not be worked between sunset and sunrise

As already stated no still yet discovered in my division is actually capable of producing more than 4 gallons at one distillation In Kamrup, one still is allowed to supply more than one shop when both shops are held by the same license Elsewhere each shop has a separate still There is no check on the number of times a day a still is used but as a distillation seldom takes less than four hours, three distillations a day, or at the most four, are the maximum possible Where the still is small, the distillation takes a shorter time and can be repeated oftener but no reports received in this office show more than four distillations and three is the usual maximum The third condition is believed to be generally observed but in the absence of preventive establishments, it cannot be said for certain whether it is strictly maintained

8 The price of the liquor is kept up by the monopoly price charged for the shop, the upset price at the annual auction in February being the average for the preceding three years, and by the judicious selection of sites, so that each shop may have a sufficient area reserved for its own produce The statistics* gathered during the last two years show that the price of the

* *Vide* Excise Report for 1887 88 paragraph 28

strongest liquor manufactured, known as *phúl*, is nowhere less than R1 a bottle in this division The weaker sort, called *Bangala*, sells generally at 8 annas a bottle, but the price varies between 6 annas and 12 annas It nowhere approaches the cheapness which has been attained according to the Report of the Excise Commission in Bengal

9 The Excise laws in force in my division are the Bengal Excise Acts, VII of 1878 (B C) IV of 1881 (B C), and I of 1883 (B C). The Board's Rules (Chapter XV, sections II III, and XII) are generally in force in Assam and contain the form of outstill license already referred to in paragraph 2 above By Notification No 1, dated 3rd January 18 4 the Chief Commissioner fixed the limit of retail sale of country spirits, under section 4, Act I (B C) of 1883 at 6 quart bottles The form of notice of sale of shops was prescribed by the Chief Commissioner's Circular No 13 dated the 27th February 1884 The following Circulars may also be referred to —

Excise Commissioner's Circular No 3E of 1877 and paragraph 11 of the Chief Commissioner's Resolution on the Excise Administration Report, Assam 1882 83

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| Excise Commissioner's Circular No | 2E | of 1879 |
| , | 8E | of 1879 |
| , " " | 16E | of 1879 |
| , | 11E | of 1880 |
| Chief Commissioner's , | 12 | of 1883 |

10 With reference to your 5th paragraph, I have the honour to observe that in paragraph 10 of your letter No 39 dated the 6th January 1888 you asked Mr Johnson to make suggestions for amendments in the present outstill system before the close of the current financial year When recently at Sibsagar (to the Deputy Commissioner of which district alone your letter was communicated) I enquired if Mr Knox Wight was prepared to make any suggestions on the subject He said he intended to report next cold weather and was not then ready with any proposals Mr Johnson did not leave any memorandum on this subject when he went on furlough but I find that he was in correspondence with the Deputy Commissioners of this division regarding the proposals mentioned in paragraph 2 of your Circular No 8 of the 22nd February 1887 *viz*, the advisability of selling country liquor shops for a period of three years instead of one and of putting restrictions on the amount of liquor to be manufactured at each outstill and that he had already addressed the Commissioner of Excise on the subject Mr Johnson himself was opposed to the first of these proposals as were also Mr A C Campbell and Mr McCabe On the other hand Mr Driberg thought that triennial licenses might possibly be increasing the stability of the trade improve our revenue Mr Knox Wight was doubtful of the result but recommended the trial of the experiment Captain Gray thought that the triennial system would be a success financially and Mr McLeod also recommended a trial of the system in Nowgong

In regard to the second proposal all the Deputy Commissioners without exception were opposed to it thinking the enforcement of any limit on outturn impracticable Mr Johnson's own opinion on the subject was conveyed in his letter No 1977, dated the 30th April 1887 He did not see his way to proposing a limit upon manufacture in the present state of our knowledge of the subject

11 So far as I am able to form any opinion upon the matter from such opportunities as I have had of discussing it with Deputy Commissioners I think that it would be advisable to try the triennial system of licenses as an experiment in one sub division say Golaghat that we may see how it works I am not prepared to suggest any limit to the capacity of outstill

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No 1151 dated 17th September 1888

From—H C WILLIAMS Esq Commissioner of Excise Assam

To—The Secretary to the Chief Commissioner of Assam

I have the honour to acknowledge the receipt of your No 2606 of the 1st September 1888 forwarding copies of communications from the Government of India regarding the principles to be observed in the administration of excise revenue, and in reply to it to report as follows

2 The system under which the right to sell country spirits in this Province is sold is that in January of each year lists of country spirit shops to be put up to auction in each district for the following official year are made up by the Deputy Commissioner, and submitted to the Commissioner for approval When they are approved of the shops are in February put up to auction, the average of the three previous years being taken as the upset price Two months' fees are deposited at the time of sale This system more nearly resembles the pure farming system as described in paragraph 3 (a) of the Government of India's letter No 4394 than either of the other two systems, but it differs from it in this respect, that hitherto the purchaser has been bound to keep his shop either on the site fixed by Government, or on a site within a distance of 100 yards of it This latter rule has not however, been strictly adhered to and under recent orders of the Chief Commissioner, each Deputy Commissioner will in future fix the limit from the former site within which a purchaser may be able to settle his shop Each shop is, moreover, allowed to have only one still, with this exception, that where a shopkeeper owns more than one shop he is at liberty to work in one place as many stills as he has shops The system of payment also differs from a pure farming system, as in the latter the amount to be paid is generally a lump sum for the year, while here monthly fees are taken

and a shop can be resigned on fifteen days' notice being given and paying a sum equal to the fee for fifteen days in addition to the forfeiture of the two months' fee levied in advance When a license is surrendered after the 1st of the month, the fee for the whole of the month in which the notice of surrender is given by the licensee, as also the fifteen days' penalty fee is levied No further control over the quantity of spirit manufactured is possible with the present establishment, but under condition II of the license no shopkeeper is permitted to manufacture at night

3 This system is the best that can be devised for a backward and thinly populated country like Assam though, as I have pointed out in a Note on the Bengal Excise Commissioner's Report submitted on the 6th June it is capable of some improvements, but, unless the Government of India is prepared to incur some expense, it is impossible without any establishment to do much in the way of improvement It is a system which has been the outcome of all other systems Originally when Assam was a part of Bengal, sadr distilleries existed in Sylhet and Cachar, but they did not work well owing to the population being scattered, and to the want of supervision and were abolished in 1876 and 1878 Subsequently in Sylhet, Kamrup Goalpara and Lakhimpur a farming system was tried but that, too, was given up finally in Sylhet from 1885 86 and in other districts from previous dates The central distillery system, though admirably adapted for large towns with a thick population and with means of checking the outturn of liquor, would be quite out of place in a province where there is not one really large town, and where our power of checking the amount of liquor manufactured is almost *nil*

4 With regard to the remarks in paragraphs 1 and 2 of the Government of India's letter, the only limit there is to the cheapening of liquor is keeping the country spirit shops at a reasonable distance from one another, so as to prevent too keen competition in their retail sales, and their being thus compelled to lower the price of liquor so as to ruin another shop, and to keen competition at the time of auction, so as to prevent any shop being sold at under its fair price Hitherto the price of country spirit in the Province has generally been 8 annas a bottle, but it is gradually becoming lower and in Sylhet in the last year, it has fallen as low as 2 annas This is undoubtedly due to more rice being used in its manufacture than formerly As long as it was confined to *mowha* and *gur*, no one could manufacture much less sell at that price As regards fixing a minimum price, the Deputy Commissioners who have been consulted are averse to it but if the price continues to decrease it will be a question whether the experiment must not be tried in the two districts of the Surma Valley In this Province the duty is certainly not levied on a strict calculation of the number of gallons which the still can produce, as our information on that subject is most meagre and the stills differ enormously in size Although the shopkeepers are supposed to keep accounts of their sales they too, are utterly untrustworthy and as already stated the only thing that officers have to guide them in deciding whether the prices bid are fair or not, is the average price obtained in the previous three years Practically, there is no limit to the quantity of liquor which may be produced at an outstill as the check against its being worked at night is very small but assuming that this is not done thus the limit of outturn is the amount that may be distilled in three or possibly four distillations per diem

5 As regards the concluding part of paragraph 2 of the Government of India's letter I would point out that in this Province as pointed out in paragraph 2 of my No 400F of 30th November 1886 on the subject of the excise system in British India we are not guilty of the charge of encouraging intemperance and that if all our country spirit shops were closed, there would be probably almost as much liquor consumed as while they exist, as the principal consumers the Chota Nagpur coolies have been accustomed to it from their earliest days, and were they not able to purchase it would certainly make it for themselves

6 A list of excise rules and circulars as asked for in paragraph 3 of your letter is submitted herewith The license used in all districts save the Khasi Hills is that printed at page 151 of the Excise Manual As regards the Khasi Hills, where, however, shops are only four in number and the sales are very small, a special form of license is in force a copy of which is appended

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BOMBAY

No 7871 dated 26th November 1888

From—J NUGENT Esq Chief Secretary to the Government of Bombay

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of Mr Officiating Under Secretary Shirres letter No 4394 ($\frac{\text{Separate Revenue}}{\text{Excise}}$), dated 11th August 1888, calling for information as to the extent to which the outstill system prevails in this Presidency and the reasons for which it is preferred to the central distillery system as well as for copies of the excise rules and circulars issued by this Government

2 In reply I am directed to forward herewith copies of the reports noted in the margin received from the Commissioner in Sind and the Commissioner of Customs, Salt, Opium and Abkari, which furnish the information required by the Government of India It will be seen from these reports that the outstill system is in force only in two talukas of the Panch Mahals, in the Ratnagiri

(1) Memorandum from the Commissioner in Sind, No 8369 dated 21st September 1888 with accompaniments

(2) Letter from the Commissioner of Customs Salt Opium and Abkari No 6800 dated 6th November 1888 with accompaniments

district, and in a portion of the Kanara district, and is allowed to continue in these tracts as local conditions do not permit of the introduction therein of the central distillery system

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No. 3339 dated 21st September 1888

Memorandum by C B PRITCHARD Esq Commissioner in Sind

With reference to Government endorsement No 6098, dated 8th September 1888, calling for a report as to the extent to which the—

(a) outstill system
(b) pure farming system and
(c) contract outstill system,

are employed in Sind, and the reasons for which in each case they are preferred to the more perfect system of the central distillery, and requesting to be furnished with copies of the rules circulars and license forms the Commissioner in Sind has the honour to state that the Abkari Revenue in Sind was managed on the pure farming system up to 1st August 1887 The objections to the continuance of this system were explained in this office No 2718 dated 7th June 1887 (copy attached for easy reference), and Government were pleased to accord their sanction (*vide* copy of Government Resolution No 3568, dated 27th June 1887 attached) to the introduction of the central distillery system from the 1st August 1887 This system is still in force, but from the 1st August 1888 all liquor farms have been discontinued in Sind and the whole province is now supplied by separate licensed dealers who obtain their liquor on payment of still head duty at a fixed rate from the central distillery at Kotri and from other similar distilleries in other parts of India

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No 6800 dated 6th November 1888

From—A C TREVOR Esq Acting Commissioner of Customs, Salt Opium and Abkari Bombay
To—The Chief Secretary to the Government of Bombay

I have the honour to submit the report called for in Government Memorandum No 6098 of the 8th September on the subject of the outstill systems in force in this Presidency

2 The only districts in this Presidency in which the outstill system is still maintained are the following —

(1) The talukas of Dohad and Jhalod in the district of the Panch Mahals area about 600 square miles population about 100 500
(2) The district of Ratnagiri area about 3 922 square miles population about 997 000
(3) The district of Kanara with the exception of the Haliyal taluka, including Supa Peta area below Ghauts about 1 324 square miles above Ghauts about 1,607 population below Ghauts, about 296 300, above Ghauts, about 134,372

3 That it has not been superseded in these districts also by the more perfect system of the central distillery is mainly of course the result of unfavourable local conditions The central distillery and still head duty system can, as Government are aware, be worked to advantage only in localities where licit manufacture can be concentrated and illicit manufacture or importation controlled with reasonable facility Of the three districts named—

(1) The Panch Mahals is one of the most backward in the Presidency It is situated on the frontier much mixed with and surrounded by Native territory The people are poor as a rule and most of them belong to forest or migratory tribes The mowra flowers from which the spirit consumed in the district is distilled are almost everywhere to be had for the gathering, and the rugged and hilly nature of the country broken by water courses and covered in many places by extensive jungles affords special facilities for illicit distillation to a population accustomed to resort to it

In spite of these drawbacks the central distillery system was introduced from the 1st August 1886 into the main and more settled portion of the district adjoining the Kaira Collectorate partly in consequence of complaints of mismanagement on the part of the out still farmers, and partly because it was found that the introduction of cheap spirit, for which the outstill system afforded facilities, was injuring the Kaira Abkari Revenue

The outlying block consisting of the Dohad and Jhalod talukas was excluded because it is surrounded on all sides by foreign territory in which the outstill system prevails, and the population consists almost entirely of Bhils who have been allowed for several years past to manufacture spirit for themselves on certain religious and festive occasions, and it would not be expedient to interfere too abruptly with this privilege, which is valued on superstitious grounds

(2) In the district of Ratnagiri and the sea coast talukas of Kanara (those situated above the Ghauts, other than Halial and Supa, will be referred to separately) the only spirit used is toddy spirit Toddy producing trees are scattered every where, and are found in large groves every few miles along the coast The country is rugged and hilly broken by water courses and rivers Illicit manu facture is easy, and communication except by sea, difficult Toddy juice cannot, like mowra flowers be collected and transported from long distance, and both the concentration of manufacture at one or two central distilleries and the subsequent distribution of the spirit over the localities to be served from them would be costly and inconvenient

The question is complicated besides by our relations with the Portuguese Government, which is bound by Article XIII of the Treaty to assimilate its Abkari arrangements in Goa to those of the adjoining British districts, to those that is, of the Ratnagiri district generally, and the Malwan and Vengorla talukas in particular on the north and the sea coast talukas of Kanara on the south This undertaking is to be interpreted according to the principle laid down in the Government of India's letter No 669 of 26th April 1882, as—

Coupled with an obligation on our part to consider as a whole the circumstances of the terri tories affected not to insist upon alterations of rates which are sudden excessive and of question able expediency, and to condone a certain inferiority in Portuguese to British rates for a time at least and as long as the Portuguese Government are making reasonable efforts towards assimilation

Under existing arrangements a revenue is derived from raw toddy in the shape of a tree tax of R4 on each cocoanut and brab, and R2 on each date tree in Goa territory and in the sea coast talukas of Kanara to the south and the Malwan and Vengorla talukas of Ratnagiri which adjoin the Goa frontier to the north and a duty on the spirit made from toddy is recovered in the shape of proceeds of the outstill farms and shop fees in Ratnagiri and Kanara and of license fees for the privilege of manufature and sale in Goa territory The Portuguese Government has raised its tree tax rates considerably since the beginning of the treaty to suit ours Its system is in reasonable accord with ours, and so radical a change as the imposition of a separate still head duty on toddy spirit cannot be introduced in the talukas above named until Government is prepared to demand the introduction of a similar reform in Goa territory

In the northern talukas of Ratnagiri which are some distance from the Goa frontier the tree tax rates are R3 and R2 8 instead of R4 and R2 for cocoa and brab and for date trees respectively and so far as Goa is concerned there would be no objection to the introduc tion of independent reforms but the difficulties as to concentration of manufacture and distribution of spirit from the distilleries above referred to remain and there are obvious objections to the maintenance of two separate systems involving the collection of duties at widely different rates in localities adjoining each other and subject to the same local conditions

(3) The above ghaut talukas of the Kanara district in which the outstill system is still maintained are Yellapur Sirsi and Sidapur The country is hilly and covered with jungle and two of the three talukas border on the Mysore territory These difficulties have hitherto stood in the way of any special steps for the reform of the Abkari system in the talukas named The central distillery sys tem was introduced from 1st August 1883 into Halial and Supa for the protec tion of the Abkari revenue of the Belgaum district, to which these talukas are adjacent From the 1st August 1884 it was introduced into the Dharwar Col lectorate which adjoins Yellapur and this has raised the question of introducing it into that taluka also The Collector's proposals on the subject were invited but the scheme had not been matured before the outstill farms were sold last July In all probability, however, the present system will be abolished from the 1st August next in Yellapur and perhaps also in Sirsi and Sidapur

4 The conditions under which the farms are given in the districts where the outstill system is still maintained are different in different localities but it is not quite easy to refer them decisively in any case to any one of the three classes of outstill systems described in paragraph 3 of the Government of India's letter I append copies of the licenses issued to the farmers in—

(1) Dohad and Jhalod
(2) Ratnagiri
(3) The Sea Coast Talukas of Kanara
(4) The above ghaut talukas in Kanara respectively

5 From the first it will be seen that in Dohad and Jhalod the farmer guarantees to pay a certain amount of revenue in respect of a defined tract, and that no *direct* control over the quantity to be manufactured is exercised On the other hand, the number of stills to be worked, their capacity and the hours of working are all fixed The farmer is required to furnish a return of the quantities distilled and sold, and the strength of the spirit manufactured and the correctness of the returns furnished are subject to test and check by Government officers Of the three classes of systems indicated by the Government of India that described as the 'contract outstill system' is the one to which the arrangements above described most nearly correspond, though they partake to some extent of the characteristics of all three

6 The Ratnagiri license (No 2) gives the farmer the monopoly of the manufacture and sale of toddy spirit, and of the sale of raw toddy at shops as distinguished from sales at the tree foot, in a certain specified tract The number and capacity of the stills and the number and positions of the shops, at all of which both spirit and raw toddy must be kept on sale, are limited, and the stills are worked within certain fixed hours* under direct Government supervision A duty at a fixed rate per tree is levied on all trees tapped whether for distillation or for supply of raw toddy, and the farmer pays besides a lump sum the amount of which is fixed by competition, and which may be taken as representing the additional duty on the spirit and the license fees for the shops

7 The conditions of the outstill farms in the coast districts of Kanara (license form No 3) are similar, except that the capacity of the stills is not fixed, and that the farmer is bound to tap not less than a certain fixed number of trees to ensure that the supply of raw toddy kept at the shops shall be sufficient to meet the wants of the public as it was found that licenses for sale at the tree foot were not taken up in Kanara with the same freedom as in Ratnagiri The systems described in this and the foregoing paragraph approach most nearly to the "regulated outstill system" of the Government of India's classification

8 In the above ghaut talukas of Kanara (license form No 4) the spirit is chiefly made from molasses The distilleries are fixed and are worked under Government supervision within certain specified hours but the number and capacity of the stills is not limited The farmer buys the monopoly of manufacture and sale in a certain tract for an amount fixed by competition, and the arrangement practically corresponds to the pure farming system described by the Government of India

9 In connection with these arrangements the Government of India particularly desires to know how far they are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced

10 From the descriptions above given it will be understood that in Dohad and Jhalod and in the Ratnagiri district the quantity of spirit which can be produced is effectively limited, and the price cannot be unduly reduced without loss to the farmer who must charge enough on the quantity he can turn out to repay the cost of his farm and other expenses In the case of Ratnagiri where toddy spirit is consumed the tree tax he has to pay on the raw material is a further check on undue reduction of price, and there is besides a direct stipulation fixing the rates at which only spirit is to be sold

11 In Kanara there is nothing to prevent the farmers from distilling as much spirit as they please In the Sea Coast districts they have to pay tree tax and both there and above the Ghauts the selling price is fixed by the terms of the license as in Ratnagiri No assistance however can be expected from the public in keeping them from selling at less than the legal price and it is difficult to enforce observance of this stipulation, when it is to the farmer's interest to disregard it

12 With reference to paragraph 5 of the Government of India's letter, I beg to append in addition to the license forms relating to outstill arrangements mentioned in paragraph 4 above, copies of the recently issued compilation of Rules and Notifications having the force of law under the Bombay Abkari Act, and of the rules issued under the authority of Government Resolution No 6064 of 17th August 1885 for the guidance of Revenue and Police officers in the examination of liquor shops These are the only Excise Rules and Circulars at present in force I understand that copies of license forms connected with the central distillery and still head duty system are not required

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## Hyderabad Assigned Districts

No 515 G dated 5th December 1888

From—G S. Forbes Esq Secretary for Berar to the Resident Hyderabad

To—The Secretary to the Government of India Department of Finance and Commerce

I am directed to acknowledge your letter No 4394, dated the 11th August 1888 regarding the administration of the excise revenue in Berar

2 The first question regarding which information is required by the Government of India is the form of "outstill system" employed in Berar—whether the pure farming system, the contract, or the regulated outstill system As will be seen from the Officiating Commissioner's letter No 393 G dated the 18th September last a copy of which is enclosed the first of these three, or pure farming system, is the form prevailing in the Hyderabad Assigned Districts The monopoly of vend within a given area is put up to auction and disposed of to the highest bidder but the number of retail shops is limited and regulated by the Government In this way a certain control over the quantity is, though not directly yet indirectly exercised Each licensed shop has usually its own 'still' except in thickly populated places, where one still serves two or three shops

3 The next question refers to the reasons for preferring this system to the more perfect system of the central distillery The reasons given by the Officiating Commissioner relate (a) to the loss of excise revenue owing to the facilities which the latter system afford to fraud on the part of the Excise officials (b) to the deleterious adulteration of the liquor sold practised by the vendors to recoup the loss by transit charges, and (c) to the fact that the high cost of central distillery liquor puts a premium on illicit manufacture and smuggling These reasons

may be somewhat too strongly urged by the Commissioner, but Mr Howell agrees in the main in preferring the present to the central distillery system In his opinion the abkari administration as it is now worked, tends to secure to Government the maximum amount of profit from the liquor that would in any case be consumed, while the drinking classes get a sound liquor for their money and are not driven to illicit supplies

4 Finally, a copy of the Abkari Rules for the Hyderabad Assigned Districts is enclosed, and Circulars No 7 of 1878 and No 9 of 1879 form accompaniments of the Commissioner s letter A copy of the Provincial Excise Revenue Report for 1880 81, referred to in paragraph 8 of that letter, is not forwarded as therein requested, it is already on record in the Financial Department, and the General Orders printed as one of its appendices do not bear directly on the present reference

5 In conclusion I am to apologise for the delay that has occurred in replying to your letter This was mainly due to the fact that the Resident thought he could offer a more confident opinion after reviewing the Excise Administration for the year

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No 393 G dated 18th September 1888

From—COLONEL H C SZCZEPANSKI Officiating Commissioner Hyderabad Assigned Districts,

To—The Secretary for Berar to the Resident, Hyderabad

I have the honour to acknowledge the receipt of your endorsement No 2408 R, dated 28th August 1888 and to submit information on the several points referred to by the Government of India in their letter No 4394 dated 11th idem

2 The system of the administration of excise revenue in the Hyderabad Assigned Districts is what is called the farming system, whereby the monopoly of vend within a given area is put up to auction, and is disposed of to the highest bidder The number of retail shops for country spirits is limited to what is considered the requirements of the people and the contractors are on no account allowed to increase the number without the special sanction of the Deputy Commissioner The object of this restriction is to obtain the highest amount of revenue distributed among the smallest number of places of vend or in other words to heighten the price of liquor, as far as possible without increasing facilities for obtaining it Thus the system of abkari administration which obtains in Berar falls under clause (*a*), paragraph 3 of the Government letter referred to above

3 The reason for which this system is preferred to the sadr distillery system, which is apparently considered by Government to be more perfect may I think be best explained by reproducing the opinion of Colonel Nembhard formerly Commissioner of the Hyderabad Assigned Districts who had long served in the Central Provinces and who possessed the advantage of having worked both the distillery and the farming systems Colonel Nembhard was convinced as the result of his experience that the distillery system was ruinous to the excise revenue—opened the door to practically unlimited corruption led to deleterious adulteration of the liquor sold, which in turn encouraged smuggling and illicit distillation The revenue was practically at the mercy of the underpaid subordinates, who kept the accounts or were otherwise employed at the sadr distilleries

The writers Colonel Nembhard observed who receive the still head duty have it in their power to rob the Government to any extent they choose It was practically impossible to exercise any effective check over them Their books show that so many gallons passed out during the day, and of course their cash tallies with the books but how can we possibly tell but that double or treble the quantity of liquor shown in the books passed out, the duty paid on the surplus having all been embezzled ?

4 Next many shops were necessarily miles distant from the distilleries, and consequently never ceasing long journeys were required and the expense of carrying the liquor over such distances added to the retail cost *plus* the Government duty brought it up to a price which left but little profit to the vendor To indemnify himself the vendor would buy the strongest liquor at the distillery as being the most suitable for adulteration When he arrives at his shop he adds' writes Colonel Nembhard, ' two parts of water to one part of liquor Thus diluted the liquor does not bite the throat' as the saying is and the public won t have it so to make it bite and therefore to ensure its ready sale, he adds the juice of pepper and a solution of tobacco and hemp, while the root of dhatoora is allowed to soak in the liquor for 12 hours after which it is taken out This is the vile and poisonous compound which at a cost to the State of many lakhs of rupees, is given to the liquor drinking public '

5 But it frequently happens that the public refuse to be poisoned Mowha fruit abounds everywhere and the apparatus for distilling liquor therefrom is by no means expensive for it consists of 2 'ghurras' or earthen pots, and a bamboo to serve as a conducting pipe from one vessel to the other As the sympathies, not only of the consumers, but also of the retail vendors are of course dead against us, quantities of liquor are surreptitiously distilled Paying no duty the public get it both pure and cheap while the profit to the manufacturer is large enough to induce him to incur many risks But after all there are no risks for him to incur, for in the whole length and breadth of the district who is there of whom he need be afraid? There is one darogah it is true, but is the darogah impossible to bribe? There are the distillers within the enclosures but do they not also keep retail shops, and does all the liquor sold at those shops pay still head duty to Government?

6 While the whole liquor drinking public (which means in Berar the whole population) on the one hand and the liquor sellers on the other are, as before stated, dead against us what on earth is to prevent them doing just exactly as they please? Are we to employ an army of patrols to keep perpetually on the move entering at all times the houses of private individuals to see whether stills are at work or not?

The great advantage in the farming system is this that we thereby enlist the whole body of liquor manufacturers and sellers on our side to help us in keeping down smuggling In fact so thoroughly is it kept down that we do not spend a shilling for any establishment to assist them The sadr distillery system, on the other hand, puts a premium on smuggling it makes it directly to the interest of the manufacturers and vendors to smuggle or to surreptitiously distil as much liquor as they possibly can, while it is also to the interest of every liquor drinker in the country to connive at if not to directly assist in illicit distilling for he thereby gets pure liquor, whereas if he helped to put down smuggling, he would have to consume liquor which must be adulterated to make it pay

7 As there are no outstills in Berar, the remarks extracted from the Secretary of State's despatch and referred to in paragraph 4 of the Government letter under reference are not applicable to Berar

8 The following enclosures accompany this letter —

Commissioner's Circular No 7 dated 11th January 1878 (with enclosures)
Do do No 9 dated 15th January 1879

And I beg that the undermentioned papers may be supplied by your office as no spare copies are available here —

The Berar Abkari Rules
The Report on the Excise Revenue of the Hyderabad Assigned Districts for 1880-81

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BENGAL

No E P—5o dated 6th December 1888

From—H J S COTTON Esq Offg Secretary to the Govt of Bengal, Financial Department
To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of the orders of the Government of India No 4394 dated 11th August 1888, on the subject of the administration of the Excise Revenue and in reply to submit a copy of a report from the Board of Revenue No 83 B dated 7th November 1888 which furnishes an account of the outstill system in force in Bengal, and will it is hoped, supply all the information desired by the Indian Government

2 It is particularly requested in your letter that copies of all the Excise Rules and Circulars in force may be sent and attention drawn to such as bear on the questions now raised and with reference to this request the Lieutenant-Governor now transmits all the elaborate enclosures of the Board's letter as well as a copy of the several orders of Government which are alluded to A list of the enclosures is annexed to the Board's letter

3 As the papers are already unduly voluminous the Lieutenant Governor does not think it necessary to add to them by any detailed exposition of the policy adopted in these Provinces I am however, to invite attention to the remarks recorded by the Lieutenant Governor in the Resolution on the Board's Excise Administration Report for the year 1887 88, a copy of which has been separately submitted to the Government of India It may be briefly said that it is the object of the Lieutenant Governor to give effect as far as possible to the recommendations of the Excise Commission in regard to the outstill system and that every effort is now being made in Bengal to render the description of that system which is given in paragraph 8 of the Government of India's despatch of the 25th June 1887 to the Secretary of State, strictly correct That description is as follows —

"The outstill system as it is understood in India is not a system by which on payment of a lump sum the distiller is free to brew as much spirit as he likes and sell it whenever he likes The duty is levied upon a strict calculation of the number of gallons which the still can produce and the conditions, both of distillation and sale are carefully regulated with reference to the existing local demand

This system is still on its trial and in face of all the difficulties which have accompanied its introduction, it cannot be alleged that it has everywhere been successfully enforced Enquiry has indeed shown that it has lamentably failed in the metropolitan districts of Hooghly and Howrah in which as is now seen by the light of experience it would probably have been better if it had never been tried In such a tract the central distillery system is probably preferable to the outstill or contract system, and the question whether it would not be better to restore the sadr distilleries in this locality is still under consideration But as a general rule, the system is understood to have met with a fair measure of success The operations at the outstills though liable to inspection, testing, and correction at the hands of Government officers, are not yet absolutely under control, and the transition from a system of unrestricted outstills to one of rigid regulation admits only a gradual accomplishment At the same time the Board have officially recorded their opinion that the feasibility of the system of the Excise Commission has been amply demonstrated They add in words of warning that it is likewise manifest that the success of the system depends a great deal on the tact and intelligence displayed by the officers engaged in the administration

Paragraph 127 of the Annual Excise Report for 1887-88

of excise and that without very close supervision and personal attention to details, there is every risk of the revenue being sacrificed without in any way checking drunkenness In their present letter they observe—"To render the new system of restrictions fully successful, time is required the active attention of the executive and constant supervision are indispensable" With these remarks the Lieutenant Governor entirely agrees, and he desires to assure the Government of India that every possible measure will be resorted to by this Government to ensure the success of the system

4 In regard to the remark made in the close of the extract quoted in the second paragraph of your letter that the local demand should not be fully satisfied, but should not be restricted and that this principle is clearly the only proper basis of a sound Excise administration, I am to say that the Lieutenant Governor agrees with the Board of Revenue that this is a doubtful principle to enunciate If the capacity of stills and vats is restricted to such a degree as altogether to fail in satisfying the local demand, it is an inevitable consequence that the people will have recourse to illicit distillation, or to some drug more noxious than country spirit

5 It will be observed that the regulated outstill system has not been enforced in the three districts of the Chittagong Division in Darjeeling and in Lohardugga As explained by the Board the consumption of country spirit in the Chittagong Division, which is most inhabited by Mahomedans is very small while the circumstances of Darjeeling are altogether exceptional The extension of the new system into Lohardugga is under contemplation

6 The sadr distillery system is in force throughout the Sonthal Pergunnahs and in Calcutta and in the following towns —Berhampore Lalbagh Dacca, Patna Arrah Gya, Bettiah Chupra Durbhanga Mozufferpore Bhagulpore Jamalpore, Monghyr Cuttack, Pooree, Balasore, Hooghly, Burdwan, Howrah and Giridi

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No 835B dated 7th November 1888

From—C E BUCKLAND Esq Secretary to the Board of Revenue Lower Provinces

To—The Secretary to the Government of Bengal Financial Department

I am directed by the Board of Revenue to acknowledge the receipt of Mr Cuthbert on's endorsement No 1 P—5 2 dated 10th September last forwarding for report a copy of the letter No 4394 dated 11th August 1888 from the Government of India, in the Department of Finance and Commerce on the subject of excise administration In reply I am to furnish the following account of the outstill system in force in Bengal together with a set of the papers mentioned in the accompanying list which will, it is hoped convey to Government the full information required by the Government of India

2 It appears to the Board unnecessary to recapitulate the history of excise administration in Bengal previous to the report of Mr Edgar's Excise Commission of 1883 84 It may be said, by way of preface that the efforts of the Board since that date have been directed towards carrying out the recommendations of that Commission as approved by Government in the Resolution of the 10th March 1886 and Mr R H Wilson's letter No 987 of the same date The cardinal principle laid down by Government on the Commission's report was—"An outstill system properly regulated is the most suitable for the country in general but where special means of close supervision exist and a large drinking population is found in a small and well defined area, central distilleries in which alone a uniform tax can be levied on spirit according to its strength should be established" The consequence of the measures adopted with regard to central (i e sadr) distilleries has been that the number of distilleries and distillery shops has increased from 21 and 473 in 1884 85 to 25 and 570 respectively in 1887 88 (although those in the Sonthal Pergunnahs have been reduced from 9 to 5 and those in Hooghly Howrah from 5 to 2) while the number of outstills has been diminished from 8 943 in 1884 85 to 8 535 in 1887 88 It may be mentioned in passing that in 1870 71 there were 6 384 shops under the sadr distillery system besides 288 outstill shops in Bengal in 1863 64 and 1864 65 there were 9,329 and 9,913 shops altogether i e, under both the systems Central distilleries have been established in all the districts named by the Excise Commission

The outstills, according to present arrangements conform rather to the type of "regulated outstill system" mentioned in (c) than to those referred to in (a) and (b) of paragraph 8 of the Government of India's letter of 11th August 1888 At the same time I am to observe that the operations at the outstills in Bengal, though liable to inspection, testing and correction at the hands of Government officers are not absolutely under their control and never have been so, and the principle of levying a duty practically by the quantity distilled is the object which the Board have had in view and aimed at for the last three years rather than the result which they can assert to have been positively attained hitherto The transition from a system of unrestricted outstills to one of rigid regulation admits only of gradual accomplishment

3 The points with which the Board are required to deal are as follows —

(1) the precise facts as to the extent to which the regulated outstill system is employed

(2) the reasons for which it is preferred to the central distillery system,

(3) how far the description given in paragraphs 1 and 2 of Mr Shirres letter correctly describes the effect of the arrangements made for regulating the manufacture and supply of liquor from the outstills,

(4) how far the arrangements are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced

In the extracts quoted in Mr Shirres' letter, it is stated that—"it is the interest and in the power of the distiller to make as much spirit and to push the sales thereof by cheapening liquor as far as he possibly can"

In another extract a doubt is raised whether it has been the rule to fix the duty with reference to the outturn of the still, and not to leave the distillers (i e, the outstill licensees) a free hand on payment of a lump sum

A third point discussed is, whether the conditions of distillation and of sale are regulated with reference to the existing local demand

4 The regulated outstill system is in force in all the districts of Lower Bengal except in the three districts of the Chittagong Division, Darjeeling, and Lohardugga, the new system of restrictions has not yet been applied to the outstills in those districts the consumption of country spirit in the Chittagong Division is very small, the circumstances of the Darjeeling district are peculiar, and the local officers have always advocated the postponement of any change, Lohardugga is the largest district in the province, and sparsely inhabited An Excise Deputy Collector has recently been sanctioned for the district last mentioned, and the extension of the new system is under contemplation

The sadr distillery system is in force throughout the Sonthal Pergunnahs and in Calcutta and the towns named in the margin

Berhampore—Lalbagh Dacca, Patna, Arrah Gya Bettiah Chupr Durbhanga Mozufferpore Bhagulpore Jamalpore—Monghyr Cuttack Pooree Balasore Hooghly Burdwan Howrah and Hazaribagh

Of the revenue (R52,05,122) derived from country spirits in Bengal in 1887 88, the sum of R31 91,384 was obtained from the license fees of 3 535 outstills and the remainder (R20,13 738) from the sadr distillery system i e from the distillery fees the license fees of the 570 distillery shops, and still head duty on the liquor manufactured therein A comparison of the areas over which the two systems respectively are in force might convey an erroneous impression as the sadr distillery system has hitherto been intentionally limited to towns and thickly inhabited tracts. Briefly more than five sixths of the country liquor shops are under the outstill system, and more than three fifths of the revenue from country liquor is collected from them

5 The preference now shown for an outstill system in comparison with the more perfect system of the central, i e, sadr distillery system, has not always obtained in Bengal From Chapter II of Mr Edgar's Excise Report of 1883 84, and paragraph 4 of the Government Resolution of 10th March 1886, it will be seen that from time to time official opinion has oscillated from one system to the other the last change from sadr distilleries to outstills commenced in 1871 72 and attained its fullest development in 1880 81 Under the sadr distillery system duty should be paid on every gallon of liquor issued and consumed In practice it was found that with the establishments then sanctioned, this object could not be attained except at head quarters and in populous towns. The sadr distillery system had been applied to all parts of the country without sufficient establishments to ensure its proper working some distilleries did not even pay their expenses spirit was smuggled out of the distilleries duty free or on payment of insufficient duty, with the connivance of the Excise subordinates as well as smuggled into the distillery areas illicit distillation admittedly was prevalent To meet these objections it was determined to introduce outstills, trusting to the self interest of the outstill holder to keep down illicit distillation and to check smuggling into the tract supplied from his shop Sadr distilleries were therefore reduced in number, but never entirely abolished The Excise Commission recorded an opinion that outstills had been re-introduced to too great an extent, and the acceptance of their views by Government has led to the re establishment of several sadr distilleries, as already mentioned Under the outstill system, previous to the Excise Commission's report, when the license holder had obtained his shop at auction, he could so long as he paid the license fee settled at the auction, distil (during the day and from his one still) any quantity and quality of liquor, and sell it to residents of any place so long as the liquor was not introduced into sadr distillery limits Since the report of the Excise Commission, the policy adopted has been to restrict the capacities of the stills and fermenting vats of the outstill holders to sizes sufficient to meet the local demand and at the same time to raise the price of liquor by raising the upset prices (i e, of the license fees) of the shops at auction and fixing a minimum price of liquor in each district below which it might not be sold This is the regulated outstill system which is at present preferred in Bengal to the sadr distillery system for the greater part of the country It is held to secure the co operation of the outstill-holders with the excise authorities in the suppression of illicit distillation the restriction imposed on the capacities of stills and vats are intended to prevent overproduction, and the raising of the price of liquor is trusted to check the increase of consumption and the smuggling of outstill liquor into sadr distillery areas As the license fees of outstills are paid in advance, every gallon of liquor issued from an outstill must be taxed to some extent, whether the incidence of the fee on each gallon of liquor is sufficient according to an ideal standard, or equal to the rate of duty charged, or that could be charged on sadr distillery liquor, must depend upon the effectiveness with which the new system of restrictions can be enforced The difficulties inherent in the present policy will appear from the details which I am now to give

6 The new system has been briefly called the Patna system, because it was first carried out in that district, viz, from the 1st April 1886, under the orders of Government The fixing

of the number of outstills to be allowed for a district is not determined on any settled principles There is a standing order that no shop is to be sanctioned unless there is a *bonâ fide* local demand for it, ascertained by enquiry and proved by applications for it at an adequate fee The arbitrary rule, nominally in force, is that an area of 20 square miles and a population of 10,000 persons are to be allowed to each outstill. In fact, each outstill serves, on the average, a much larger area and population than those above indicated As soon as the numbers of the drinking population supplied from each shop have been more exactly estimated, it will be possible to regulate the number of outstills in a district with greater accuracy When the number of outstills had been fixed the first step was to ascertain the monthly local demand of each outstill shop calculated in gallons of London proof liquor For this information the Board had to look to the District Officers, who in their turn were obliged to depend upon the Excise Deputy Collector and the Inspecting staff In the absence of correct accounts it was most difficult to ascertain accurately the number of drinkers supplied by each outstill and the quantities consumed no previous attempt had ever been made to obtain such statistics After constant pressure, most District Officers have reported that they believe the statistics furnished by them to be correct and trustworthy for all practical purposes

The local monthly demand having been estimated, the next step was to calculate the capacity of stills and vats required to meet that demand The Board on the strength of experiments which had been conducted on their behalf, and information in their possession, instructed District Officers to frame their calculations on certain data as follows —A maund of mohwa was to be held to yield on an average 2 gallons, and a maund of goor molasses or rice to yield 3 gallons, of spirits London proof A gallon was to be held to contain about 5 seers of water, or 4 seers of materials and spirits It was held that a metal still could work on an average six times and a clay still three times daily The working capacity of a still was to mean the maximum quantity of raw materials with which a still can be worked It was held that for each seer of working capacity 1½ gallons of liquid capacity would be required For purposes of proper distillation it was laid down that one-third of the liquid capacity of a still should be kept vacant Stills were ordered to be of a liquid capacity of round numbers of gallons With regard to fermenting vats, it was laid down that one gallon liquid capacity was required for the fermentation of one seer of material

The Board directed that no deviation from these general principles should be allowed without their sanction Even with these data assumed to be correct, the calculations of the sizes of stills and vats required to meet the local demand is not by any means an easy problem, nearly all the factors are liable to variation For instance, metal stills have been worked as often as ten times a day, and clay stills as often as five times a day again the number of distillations possible in a day depends upon the season of the year, the climate, the temperature, the length of the day, the slowness or heat of the firing the greater or less density of the solution used Again the quantity of the outturn depends upon the nature of the water and the material used and the skill of the manufacturer To show the District Officers how they should calculate the sizes of stills and vats required to meet the local demand of liquor, the Board framed illustrations of the principles enunciated, and issued circulars for their guidance Thus for instance, if the local demand was ascertained to be, say 6 000 gallons of spirit London proof a month in a mohwa country, 3 000 seers of mohwa would be required *i e*, 100 seers a day In a metal still, working six times a day, 16⅔ seers would have to be worked off at each distillation and the liquid capacity of the still required would be 25 gallons To prepare the wort from 100 seers a day fermenting vats of an aggregate capacity of 600 gallons would be required, where and when fermentation takes six days, *i e*, as 100 seers of material must be ready each day, and for 100 seers a liquid capacity of 100 gallons is required the total would be 600 gallons If the assumptions upon which these calculations are based are correct, the outturn would be restricted to 200 gallons daily It is unnecessary to multiply examples Further illustrations are given in paragraphs 8 and 19 of the Board's letter No 1037B, of 30th December 1886, paragraph 8 of their Resolution of 20th January 1887, and their letter No 279 B, dated 25th February 1888

The District Officers were instructed to allow in their calculations for the variations possible in the above data, and to sanction stills and vats accordingly with capacities calculated sufficiently large to meet the local demand To meet the objection raised in some quarters that stills of smaller liquid capacity than 10 gallons could not be properly worked, and the objection raised elsewhere that stills could not be procured of the exact size required to meet the local demand, the Board were obliged to allow the use of stills of 10 gallons capacity in most districts and to approve the use of stills of capacities of multiples of five gallons. In such cases where the possible outturn would not have corresponded with the local demand, the restriction of the aggregate capacity of vats allowed was to be adopted as a further method to limiting the outturn of liquor

The Board have annually compiled statements showing the aggregate capacities of the stills allowed for each district From the statement noted in the margin, the following figures have been taken —

Appendix C to Board's Annual Excise Report, dated 31st August 1888

| | Number of out stills allowed | Liquid capacities of outstills in gallons |
|---|---|---|
| 1886-87 | 3 598 | 111 588 |
| 1887-88 | 3,560 | 74,788 |
| 1888 89 | 3 444 | 82,368 |

These show that the capacities of the stills have been very materially reduced during the last three years

7 Thus there were sufficient principles laid down, and orders issued by the Board, to the effect that only a limited quantity of liquor should be produced at each outstill The obvious questions are—whether the arrangements have been carried out and whether they are such as can be relied upon to be constantly maintained. For the executive working of su h a scheme, the Board must necessarily rely upon the local officers and their subordinates There is nothing in the ari hmetical calculations too difficult for ordinary comprehension but the Boa d have had reason to believe that at first they were not properly understood Orders have repeatedly been issued, insisting on the Excise Deputy Collectors inspecting a certain number of the outstills and the Inspecting staff have been directed to visit each outstill at least once a quarter Instances have been reported to the Board in which abkars have been punished for possessing a still or vats larger than those allowed them in their licenses and the Board have also been informed of cases in which the abkars have been caught replacing ex ess stills and vats broken up by Inspecting officers Whether the arrangements actually in force for the limitation of the outturn of liquor are in each and every case absolutely effective it is impossible for the Board to say without calling for reports from District Officers, and these would necessarily be based upon information supplied by the subordinates who are charged with the duty of seeing that orders are carried out. The Board have only one officer at their disposal capable of carrying out inspections independently On the one hand, the increase noted in the margin of the excise revenue from country spirits made at outstills conveys the impression that no great pressure has been felt by the abkars after they recovered from their apprehensions of the effects of changes of system The reduction in the number of outstills and some of them very important ones, must be borne in mind On the other hand, it might be argued that the price of liquor has been raised which has enabled the licensees to pay higher fees for the shops The Board are aware that there are means of evading the restrictions imposed and rendering them inoperative for instance by concealment of unlicensed stills and vats by distillation at nights by using too dense a wort Such abuses are to be overcome only by the vigilance and strengthening of the inspecting staff, which will require perhaps a considerable increase of establishment

| | R |
|---|---|
| 1884-85 | 34,66 702 |
| 1885 86 | 29 76 455 |
| 1886-87 | 29 61 752 |
| 1887 88 | 31 91 384 |

8 The next question is how far the arrangements are such that the price of outstill liquor cannot be unduly reduced As Government are aware there is no duty properly so termed on outstill liquor The price at which the outstill holder can afford to sell must after he has recovered the cost of manufacture depend upon the amount of the monthly fee paid for his shop Thus, if the demand which he may expect to supply has been correctly ascertained to be 300 gallons a month and his outturn has been limited to that amount, he will, if he pays R150 for his shop, have to charge 8 annas a gallon, and if he pays R450 R1 8 a gallon besides, in each case, the cost of manufacture It is of the greatest importance, therefore, to obtain the highest possible fees for the shops The principle laid down by the Excise Commission and adopted by Government was that the upset price of each still should be proportionate to its capacity when restricted and calculated on the basis of the duty which could be levied by Government on its outturn at a given strength The Board laid down three methods by which the upset prices of the shops might be calculated with reference to the liquor produced therein and the profits derived from its sale and they at first directed that no bid for a shop should be accepted below the highest of the figures arrived at by these methods It has been found impossible in practice to maintain this strictness in all cases The average amount of the license fee paid for each outstill has been gradually raised since the development of the new system, as the following figures prove —

Paragraph 14 of Board's No 1037B dated 30th December 1886

| | Number of outstills | Total R ue | Incid nce f annual fee p outstill |
|---|---|---|---|
| | | R | R |
| 1884-85 | 3 945 | 34 66 702 | 879 |
| 1885-86 | 3 614 | 29 76 455 | 820 |
| 1886 87 | 3 608 | 29 61 752 | 820 |
| 1887 88 | 3 535 | 31 91 384 | 902 |
| 1888-89 | 3 444 | 34 82 584 | 1,011 |

The upset price of a shop does not represent its fair value but only the irreducible minimum at which the establishment of an outstill at all can be allowed The Board have always maintained that the fair price for a still can only be determined by active competition at auction Experience shows that through the absence of competition either in consequence of the combination of abkars or the imperfect arrangements made for the auction, the upset prices are often not obtained and constant applications for their diminution come before the Board which it is difficult to resist While, on the one hand, reliance is placed on upset prices for the raising of the price of liquor, an attempt has, on the other hand, been made to prevent its being unduly lowered by fixing a minimum price for the cheapest kind in each district. In the districts where there are also sadr distilleries, minimum prices are fixed for the inner circle of outstills, i e, those nearest to the sadr distillery, and other minimum prices for the outer circle of outstills The fixing of a minimum price was one of the recommendations of

the Excise Commission In paragraph 12 of Mr Wilson's letter No 987 of the 10th March 1886, Government desired an experimental trial of such a rule in Patna The Board for some time hesitated to accept the principle In submitting the settlement proposals for 1888-89, the Board reported that, so far as the scheme of fixing a minimum price had been tried in Patna, there was every reason to be satisfied with the result They have accordingly fixed during the course of the year, minimum prices for all the 19 districts noted in the margin, in which there are both sadr distilleries and outstills It is in contemplation to extend the fixing of minimum prices to other districts in which there are only outstills

| | |
|---|---|
| 1 24-Pergunnahs | 11 Bhagulpore |
| 2 Moorshedabad | 12 Monghyr |
| 3 Dacca. | 13 Cuttack |
| 4 Patna. | 14 Pooree |
| 5 Shahabad. | 15 Balasore |
| 6 Gya. | 16 Hooghly |
| 7 Champarun | 17 Burdwan |
| 8 Chupra | 18 Howrah |
| 9 Durbhunga. | 19 Hazaribagh |
| 10 Mozufferpore | |

9 In the first extract quoted in Mr Shirres' letter it appears to be put forward, as a disparagement of the outstill system as compared with the sadr distillery system that it is the interest and in the power of the distiller, i e, the outstill holder, to make as much spirit, and to push its sale by cheapening liquor as far as he can The Board have no doubt that the outstill licensee is actuated by such motives, but these are the ordinary motives which influence any person engaged in trade Manufacturers of sadr distillery liquor also endeavour to diminish the cost of manufacture, so as to cheapen the article supplied at their shops or at the shops of the other vendors to the public There is no limit as to the amount or strength of the liquor which may be distilled at or issued from the sadr distilleries The real difference between the two systems is of course that, in case of sadr distilleries the Government realise their duty at once on all the liquor issued —but it has been held that sadr distilleries are not suitable to such tracts of country and places as present facilities for illicit distillation and smuggling —on the other hand, no little exertion is required to raise the incidence of the fee per gallon of outstill liquor —but an outstill system has been held to be better adapted to the suppression of smuggling and illicit distillation The object of all the regulations recently adopted has been to prevent the outstill holder from having it in his power to make as much spirit and push its sale as he would like to do

10 With reference to the next extract alluded to in paragraph 8 of this letter the previous remarks will have shown that the aim of the recent changes has been to secure as far as possible an adequate license fee in proportion to the restricted outturn of the outstills So far as the restrictions have been effectively enforced, the outstill licensees have not been allowed a free hand after paying a lump sum, to distil any amount of liquor of any strength and at any price

11 With regard to the question whether the conditions of distillation and of sale are regulated with reference to the existing local demand, it may be admitted that this has been the object of the action taken by the Board They have been guided in this direction by paragraph 12 of the Government Resolution of 10th March 1886, in which the following words occur —

And this leads to the consideration of the third recommendation made by the Commission that the capacity of the still should be limited to the existing demand for liquor in the area to be supplied by it, and again ' the proper limit to be fixed in each district can only be ascertained by detailed local enquiry as to the extent of the demand for liquor and the daily average number of distillation

It seems to the Board essential that they should have information of the extent of the local demand hitherto they have understood the policy of Government to be that the local demand should be met they can equally endeavour if so desired, to restrict the capacities of stills and vats to any degree, so that the local demand cannot be satisfied The question will then arise whether the people will not have recourse to illicit distillation or to some drug more noxious than country spirits

12 In the preceding paragraphs the questions raised in the correspondence under reply have been answered as succinctly as the nature of the case admits A number of comparatively minor matters which have engaged the Board's attention have not even been glanced at They have issued orders, for instance regarding the selection of sites of outstills, the material, and the working of stills battai and sales to children, the time of closing, and the keeping of accounts The last mentioned subject is of great importance Forms of accounts to be kept at each outstill have been prescribed to show the quantities of raw materials used, the spirits distilled and the amounts sold If these are correctly maintained and properly inspected satisfactory information should always be available Thus, the Board have endeavoured by every means in their power to ensure the success of the Patna system, based upon the recommendations of the Excise Commission No practical methods other than those worked out by the Board have ever been suggested to them either by the Government or the Excise Commission, or the District Officers To render the new system of restrictions fully successful time is required the active co operation of the executive and constant supervision are indispensable

13 The papers indicated in the accompanying lists are divided into (1) the Board's Resolutions, Circular Orders and letters to Government Commissioners, and others, (2) the letters received from Government and Government Resolutions It does not appear necessary for the Board to enclose copies of the papers enumerated in list (2) The form No 2 in use for outstill licenses will be found attached to the Board's letter No 1037 B, dated 30th December 1886

In connection with the subject of the action taken by the Board towards carrying out the proposals of the Excise Commission, I am to invite attention to the following sections of the Board's Annual Excise Reports —

Section XIII of 1885-86
" " 1886-87
" XIV " 1887 88

14 The rules generally in force for the Regulation of the Excise Administration are as Government are aware, collected in the Board's Excise Manual, 1884

## PUNJAB

No 141, dated 14th January 1889

From—H C FANSHAWE Esq Junior Secretary to the Government of the Punjab

To—The Offg Secy to the Govt of India, DEPARTMENT OF FINANCE AND COMMERCE.

In compliance with the request contained in your letter No 4394 dated 11th August last, I am directed to submit, for the information of the Government of India, a copy of a letter No 874 dated 10th December 1888 from the Financial Commissioner, Punjab, with enclosures containing an account of the outstill system which is in force in the Punjab

2 It will be seen that this system is in force in a portion of one district of the Province only It was introduced with a view to check the smuggling of liquor from the Native States adjoining the Kulu and Hamirpur Tahsils of the Kangra district From the correspondence* which took place at the time, copies of which are forwarded herewith, will be seen that the question of its introduction was not decided without due enquiry and deliberation, and that the working of the system has since its introduction been carefully watched by Government The conditions under which outstills are licensed in Hamirpur and Kulu, more especially that which requires each licensee to maintain only one still capable of distilling a maximum of 5 gallons of liquor at a time provide in His Honour's opinion an effectual limitation to the amount of liquor which can be produced and this limitation does in itself operate to prevent the price of liquor being unduly reduced through over supply

* Proceedings Punjab Government, Financial Department
No 4 of April 1883
No 2 of October 1885
Nos 1 [illegible] of April 1887
Nos 17 18 of November 1887

3 As desired in paragraph 5 of your letter, a collection of Excise Rules and Circulars is forwarded herewith For the reason explained by the Financial Commissioner these contain no reference to the outstill system A useful account of the Excise system of this Province will be found in the prefatory note to the Provincial Excise Report for the year 1887 88

4 In conclusion I am to add that the introduction of the outstill system in the above tahsils of the Kangra district is entirely an experiment, and that the Punjab Government is not committed in any way to the maintenance of the system The attention of the Commissioner of Excise will be specially given to this experiment, and the Lieutenant Governor will be able to judge better of its exact merits when he is in possession of the matured views of the Commissioner on the subject

No. 874 dated 10th December 1888

From—D C JOHNSTONE Esq Senior Secretary to the Financial Commissioner of the Punjab

To—The Junior Secretary to the Government of the Punjab

I am directed to reply as follows to your No 366 S, dated 16th August 1888 at the same time forwarding copies of all the Circulars in force in the Punjab regulating the administration of the excise on liquors and copy of certain demi official correspondence with Deputy Commissioner Kangra

2 As the outstill system which forms the subject of your letter under reply is in existence in only a part of one of the districts of this Province, *viz*, Kangra there are no circulars dealing with that system The correspondence, however, contained in Punjab Government Proceedings No 4 of April 1883 and No 2 of October 1885, together with the accompanying translation of the form of license now in use in the tahsils of Hamirpur and Kulu in the district of Kangra, sufficiently explain the details of the system

3 It will appear in the first place from a perusal of the papers named that the Kangra system does not fall exactly under any of the classes mentioned in paragraph 3 of the letter No 4394 of 11th August 1888 which has given rise to the present reference It does not come under class (*a*) because the number of stills and shops is limited and the capacity of each still fixed at 5 gallons It does not come under class (*b*) because the duty is not levied upon estimated outturn The amount of the annual duty on each still (or rather upon each still and its ancillary shops) depends on the competition at the auction of the right to keep that still and (those shops) It does come under (*c*) because the operations at the outstill are not tested and controlled by Government officers

4 The facts are as follows The system was introduced into the three tahsils of Hamirpur, Nurpur, and Kulu in 1884 but, as the outstills in Nurpur have been abolished, nothing further need be said as to that tract except to invite attention to the grounds on which

the abolition was effected, namely, that the people were not addicted to the use of spirits, that the facilities for smuggling were not great, and that actual smuggling from Native States was not common even when the price of liquor was comparatively high

5 In Hamirpur 4 stills at fixed localities were authorized with 9 shops also at fixed localities, and in Kulu 3 stills with 6 shops The important conditions in the licenses are four in number —

*1st* —That the still be worked only between sunrise and sunset

*2nd* —That only one still be used at each place and that the still do not exceed 5 Imperial gallons in capacity

*3rd* —That the liquor made in a still be sold only in the shop or shops specified in the license for that still

*4th* —That not more than a fixed quantity be sold by the licensed vendor to one person at one time

6 The Financial Commissioner, I am to say, freely admits that with the excise establishment at their disposal it would be impossible for either the Deputy Commissioner of Kangra or the Assistant Commissioner of Kulu to detect breaches of the first of these conditions, but he thinks there is no reason to suppose that the second or third of the conditions is evaded, as detection would be easy, and yet actual breach does not appear ever to have been proved The fourth condition is not peculiar to the outstill system Whether a shop is supplied from an outstill or from a central distillery the sales in it should be by retail only, and the difficulty of ensuring this appears to Mr Elsmie to be equal in both cases

7 The condition included in the license that the distiller shall not sell less than a certain amount to a licensed vendor is in practice nugatory, as stills and the shops attached to them are as a rule in the hands of the same persons

8 From the preceding it will be seen that production is limited in two ways —by the limitation of the number and capacity of the stills and by the amount of the demand for country spirits The demand the Financial Commissioner remarks, depends on the habits of the people on their agricultural prosperity from year to year on the facilities for obtaining spirits, and on the price at which liquor is supplied to them at our shops The inhabitants of Hamirpur tahsil and of Kulu proper are notoriously given to the use of intoxicating liquors, opium and the hemp narcotics not being in fashion and their prosperity during the last three or four years has not been below the average As to the facilities for obtaining spirits the fact that the Hamirpur tahsil, with an area of 644* square miles and a population of 176 609* souls has only 9 spirit shops while Kulu † with 1 934† square miles and a population of 100 259 † is allowed 6 shops shows in Mr Elsmie s opinion that in the arrangements care has been taken not to do more than to meet the reasonable requirements of those tracts

* Census of 1881
† Excluding Lahul and Spiti—see Gazetteer

9 It remains to consider the actual outturn of country spirit of late years and the price at which it has been sold In connection with this I am to refer you to Deputy Commissioner Kangra's No 313 of 25th June 1887, copy of which accompanied this office No 600 of 9th August 1887 to Deputy Commissioner's No 1018 of 29th July 1885, which will be found printed in Punjab Government Proceedings No 2 of 1885 and to the demi official correspondence whereof copy is now submitted The figures (in gallons) of licit consumption are as follows —

| | 1883 84. | 1884-85 | 1885-86 | 1886-87 | 1887-88. |
|---|---|---|---|---|---|
| Hamirpur | 345 | 5,371 | 7 598 | 7 812 | 6 949 |
| Kulu | 176 | 1 796 | 1 699 | 1 636 | 1 939 |

The increase in these figures from the time of introduction of the present system is undoubtedly great but if the reasons of this be fairly considered, Mr Elsmie I am to say, thinks it will be seen that a *pro tanto* actual increase of consumption has not occurred In the first place one of the chief grounds for the trial of the new system was that the central distillery liquor could not compete with the smuggled liquor from the Native States bordering on Kulu and Hamirpur, and that it was necessary, in order to secure to Government its fair revenue, to put a stop to the smuggling. In fact Financial Commissioner remarks the issues from central distilleries represented it was well known, only a fraction of the total consumption of spirits In the second place the strength of the liquor must be taken into account The outstill liquor is distilled very weak indeed and calculating on the information given in the correspondence of 1887 already alluded to, it may be taken that the gallonage *reduced to London proof* was not more than the following —

| | 1884-85 | 1885-86. | 1886-87 | 1887-88 |
|---|---|---|---|---|
| Hamirpur | 1 565 | 2,214 | 2 276 | 2 086 |
| Kulu | 524 | 498 | 477 | 566 |

This implies, in 1887 88, an allowance of one quart bottle of proof spirit to every 14 persons in Hamirpur and to every 29 persons in Kulu

10 The liquor is sold at prices varying from 2 annas to R1 per quart bottle The strength of the cheapest liquor is between ½ and ¼ of the strength of proof spirit, and it is estimated that $\frac{1}{10}$ at least of the whole of the issues from the outstills is of liquor as weak as this For the purpose of preventing undue reduction of price reliance is placed on the free competition for the licenses, and it seems clear that this competition will suffice in the future, as it has sufficed in the past, to keep the price at the highest figure compatible with absence of smuggling

11 In the Government of India letter under consideration it is asked what are the reasons for preferring the outstill system to the central distillery system in the tracts into which the former has been introduced The reasons are explained in the correspondence of 1883 and may be briefly summarised thus—

(1) That the central distilleries did not even pay their own expenses

(2) That the high price of licit liquor, while it did not check *real* consumption, led to smuggling which not only caused diminution of the Government revenue, but was demoralizing to the people

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NORTH WESTERN PROVINCES AND OUDH

No 41—XIII 38 dated 31st January 1889

From—R. SMEATON Esq Secy to the Govt of the N W Provinces and Oudh Finl Dept

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

With reference to your letter No 4394, dated 11th August 1888, and subsequent reminders, I am directed to forward for the information of His Excellency the Governor General in Council, the marginally noted papers regarding the working of the outstill and farming systems in the North Western Provinces and Oudh

(1) Copy of this office letter No 185—XIII 28 dated 22nd August 1888 to the address of the Board of Revenue North Western Provinces

(2) Copy of the Board of Revenue's reply No 92V S dated 30th January 1889 to the above

(3) Copy of a Report No 246E—IX 4 dated 23rd January 1889 by the Commissioner of Excise North Western Provinces and Oudh and its annexures

(4) Copy of the Excise Manual North Western Provinces and Oudh

(5) Copies of Circulars issued since the publication of the Excise Manual

2 I am to explain that the papers are sent on without comment, owing to the fact that the reply by the Board of Revenue to my letter of 22nd August was only received yesterday and that in my telegram to you of 24th instant, a reply was promised by the end of the month

3 I am to say however, that the points raised in that report and its annexures will be at once taken into consideration and this Government's views thereon communicated for the information of His Excellency the Governor General in Council with as little delay as possible

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No 185—XIII 28 dated 22nd August 1888

From—The Secretary to the Government of the North Western Provinces and Oudh Finl Dept

To—The Secretary to the Board of Revenue North Western Provinces

I am directed to forward copy of a letter No 4394, dated 11th August 1888, from the Government of India, and to ask that the Board will furnish a full report on the points mentioned in paragraphs 4 and 5 The farming and outstill system in these Provinces is exceptional being employed only in thinly populated and forest tracts or on the frontier of native territory, where the distillery system cannot cope with smuggling A tabular statement of such tracts might be submitted showing the areas under the farming and the outstill systems, the population of these areas the ordinary retail price or prices per gallon of the liquor supplied, its strength with reference to the London proof standard, the revenue realised from farming and outstill licenses, and the incidence per head of the population

2 In both the farming and the outstill system, the checks on the retail price of liquor should be fully stated, whether they are direct or indirect The wording of the first line of Rule 85 of the Excise Rules (page 53 revised Excise Manual) makes it doubtful whether the capacity of outstills is fixed in all districts, and this should be explained

3 The Board will observe that paragraph 4 of the Government of India's letter requires it to be reported, in respect of each area under the farming or outstill system, why one or other of these systems is considered preferable to the central distilling system The general reasons have been referred to in the first paragraph of this letter but specific information as to each tract or district is required With regard to paragraph 5 copies should be given of all existing rules and circulars which are not included in the Excise Manual (1887)

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No 92—2nd S dated 30th January 1889.

From—The Secretary to the Board of Revenue North Western Provinces

To—The Secretary to the Government of the North Western Provinces and Oudh, Finl Dept.

I am directed, in reply to G O No 185—XIII 28, dated 22nd August 1888 and subsequent reminders, to submit the enclosed copy of a report and annexures, as marginally noted, on the working of the outstill and farming systems in the North Western Provinces and Oudh, lately received from the Commissioner of Excise

No 246E—IX 4 dated 23rd January 1889 and annexures A and B together with circulars submitted by the Commissioner of Excise.

2 I am to point out that there has been great delay in the submission of the report by the Commissioner of Excise, whose report did not reach this office until 25th instant. In consequence of the Junior Member being on tour, it was impossible to forward the Commissioner's report to Government at once, the slight delay which has occurred in this office being due to the fact that the papers connected with the case had to be sent to the Junior Member's camp As Mr Robertson is aware that a reply is very urgently required, he desires me to submit the Excise Commissioner's report with the following remarks and to convey his apologies to Government for any shortcomings therein, due to the necessity of transmitting to Government the Commissioner's report with the least possible delay

3 The Junior Member observes that, although without doubt it was originally intended that the farming and outstill systems should exist only in thinly populated and forest tracts or on the frontiers of native territory, and the Excise Commissioner in the concluding portion of his 3rd paragraph states this to be the case, a glance at the map of the North Western Provinces and Oudh which accompanies the Excise Administration Report for the year 1886 87, and at annexure B of the report now submitted by the Excise Commissioner to say nothing of the Junior Member's personal knowledge of the country, shows that the principle has in some instances been departed from For example, the Pawayan tahsil in the Shahjahanpur district, and the Bisalpur tahsil in the Pilibhit district, both of which are under the outstill system, in no way come under the definition of thinly populated or forest tracts nor do they adjoin Native States These and other similar tracts should in Mr Robertson s opinion, certainly be brought under the distillery system, and I am to say that a report has recently been called for from the Excise Commissioner with a view to remodelling the systems of excise prevailing in them

4 The Junior Member thinks it clear that in the introduction of the farming or the outstill system into local areas in these Provinces, the mistake has generally been made of unnecessarily enlarging the area over which such system should extend This has been done owing to the fear that smuggling might take place over the border of the outstill or farmed tract into the neighbouring distillery tracts, *e g*, the outstill system being properly in existence in A, a thinly populated tract, it is urged that unless it is extended to the adjoining tract B, which may be highly cultivated, there is likely to be smuggling from A to B It is obvious however, that such an argument if pushed to excess could be made to cover the whole country for the same considerations which would lead to the establishment of the outstill system in tract B, would apply equally to its extension to the adjoining tract C and so on

5 Mr Robertson has no doubt that the proper system for thinly populated or forest tracts, or for areas bordering on Native States is either the farming system or the outstill system but he would confine these systems to such tracts only, and, moreover, in the case of outstills, would insist on the conditions of Rule 83 (Excise Manual) being enforced He agrees with the Excise Commissioner that the requirements of paragraph 3 (*c*) of the Government of India letter No 4394 of 11th August 1888 could not be enforced with any practical success in tracts in which the outstill system is properly established for it appears clear that if the local conditions are such as to make available the agency required for the strict supervision contemplated by the Government of India, the circumstances of the tracts would necessarily be such as to render the distillery system applicable

6 As regards the consumption of liquor Mr Robertson agrees with the Excise Commissioner in believing that neither the farming system nor the outstill system can be held to cause greater consumption The fact brought prominently forward by the Excise Commissioner that under these systems the liquor is generally far weaker than that issued from ordinary distilleries should be kept in mind in dealing with his subject

7 I am to point out that Rule 83, Excise Manual requires that leases of outstills shall state the number of stills concerned, and their capacity while the form of license (Appendix XVIII) contains a condition that the capacity of such stills shall be stated The Junior Member notices that, although the Excise Commissioner in paragraph 2 declares that this condition forms part of the outstill licenses granted in the districts of Shahjahanpur, Basti and Lalitpur, he is doubtful if it can be enforced Seeing that the rule in question was framed by the present Excise Commissioner, Mr Robertson does not understand his argument as to its being unworkable, but he is able to say from personal observation that the Excise Commissioner has been misled in making this statement as regards the outstills in Shahjahanpur During his recent tour in that district and Pilibhit, the Junior Member ascertained that in neither district is any such condition attached to the outstill licenses, and I am directed to enclose, for the information of Government, a copy of a note recorded by Mr Robertson on 14th December 1888, which, *mutatis mutandis*, applies to outstills in Pilibhit as well as Shahjahanpur In fact, it appears clear that the outstill system as there worked is practically the same as the farming system, no more restrictions being imposed in the one than in the other Mr Robertson desires to point out that this is of course wrong, but, pending the receipt of a reply to an enquiry which has been made from the Excise Commissioner on the lines of his note of 14th December, he thinks it premature to offer an opinion as to the circumstances under which the conditions of the outstill licenses came to be altered The Junior Member however, feels bound to bring the matter to the notice of Government in making the present reference

8 Briefly, the Junior Member is of opinion that the farming and outstill systems can and should be curtailed by eliminating all tracts which do not come within the definition given in paragraph 1 of the Government order under reply, and in the case of outstills would require enforcement of the conditions laid down in Rule 83, Excise Manual, as to the number and capacity of stills

***Copy of a Note, dated 14th December 1888, recorded by the Junior Member of the Board of Revenue, North-Western Provinces, in connection with outstill licenses***

Being encamped at Padaria Jalalpur, in Pawayan I sent for the license of the outstill existing here In many points it differs from the form given in Appendix XVIII of Excise Manual, and it omits altogether, among other matters, the part of Rule 4 Appendix XVIII, which states the number of stills concerned and the capacity of the stills an essential point of the outstill system (Rule 83) The lessee had only one still but he admitted that if he chose he could have more, and that there was no restriction upon his turning out any quantity of spirit that he chose to produce Commissioner's attention should be called to this and he should be asked how a different form of license to that given in Appendix XVIII has been adopted whether it prevails elsewhere and should insist in future on this form being adhered to wherever the outstill system is in force In fact it must be understood that as regards every kind of license, District Officers must adopt those forms laid down in Excise Manual, and no others As regards my note asking about institution of outstills in Pawayan please ascertain when and under what circumstances it was started in the whole tahsil comprising Khotar and Baragaon, and also the same as regards Mohamdi in Oudh The Pawayan tahsil, except a small portion of Khotar is highly cultivated and presumably Mohamdi is much the same or at any rate is not such a jungle tract as Lakhimpur, where ordinary distillery system is in force

See also rough plan annexed and ask if localities of outstills and shops were fixed under order of Commissioner and, if so, on what principles

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No 246E—IX 4 dated 23rd January 1889

From—The Commissioner of Excise North Western Provinces and Oudh
To—The Secretary to the Board of Revenue, North Western Provinces

In reply to Board's endorsement No 1312N—V S 60 dated 3rd September 1888, and enclosures I have the honour to submit the papers marginally noted and to report as follows —

Annexure A
" B

The definition of the outstill system given in paragraph 8 of G G O No 4394 dated 11th August 1888 is not quite accurate as far as the North Western Provinces and Oudh are concerned Outstills* in these provinces are farms of single stills and practically differ from farms only in that a farm ordinarily extends to a whole district and includes scores of stills whereas an outstill ordinarily means a single still at which the rights of manufacture and vend form the subject of a single license

* See Chapters VII and VIII pages 5 to 55 Excise Manual

2 The number of stills which the licensees are allowed to use under the farming and outstill systems is fixed and the number of shops at which country spirits manufactured under either of those systems can be sold is also fixed but although in Shahjahanpur Basti and Lalitpur the capacity of the outstills is fixed in the license I do not see how the restriction can be enforced and even in these districts in which the capacity of the still is fixed the number of distillations and the strength† at which liquor can be distilled are not and cannot be fixed and it would be useless to attempt to fix them unless a supervising establishment were provided the cost of which would be prohibitive while it would open a door to widespread exaction and fraud It would in fact be an expensive sham But although these things are not fixed it by no means follows that the price of outstill liquor in the North Western Provinces and Oudh can be so reduced as to make it other than a comparatively expensive luxury having regard to the low alcoholic strength at which it is ordinarily made and sold and the purchasing power of the mass of its consumers It will be seen from annexure A that the average strength of the cheaper quality of outstill liquor throughout these Provinces is about 59 1° below London proof, that in five districts it falls at or below 80 under proof in the Shahjahanpur district it is, at times as low as 95 below proof that is to say the so called liquor contains no more alcohol than a well diluted whisky and soda ' peg

† The alcoholic strength is not restricted even under the distilling system in the North Western Provinces and Oudh

3 The outstiller it is true, pays no separate still head duty on the liquor which he manufactures, but *per contra*, the outstill license fee is ordinarily far greater than could be obtained for a license coupled with the condition that the liquor manufactured should pay a separate still head duty of R1 per gallon and the difference is practically a still head duty in a lump form The heaviness of the outstiller's license fee coupled with the cost of materials and management of his still limit the price below which it would not pay the licensee to manufacture or sell outstill liquor The retail price at which outstill liquor can be sold so as to leave the necessary margin of trade profit is fixed (1) by open competition for the licenses at the excise settlements and (2) by competition with other outstillers Self interest compels the outstiller to sell dear enough to enable him to pay his way and live and cheap enough to attract customers and to prevent his being undersold by his neighbours, and these after all are the main checks which limit the retail price of liquor under the distillery system also, for there is a wide range in the strength at which liquor is manufactured under the distillery system In some cases it is issued at a strength of 25° over proof, while in other‡ cases it is issued at a strength below 25° under proof

‡ Distillers are allowed to manufacture liquor at any strength they please

A glance at the excise map published with the Excise Report for the year ending 30th September 1887, and at annexure A, will show that in the North Western Provinces and Oudh the farming and outstill systems are confined to tracts which fulfil the conditions mentioned in paragraph 1 of G O No 185—XIII 28, dated 22nd August 1888

4 With reference to paragraph 2 of the same G O the checks under retail price of liquor are indirect checks The two fold competition above referred to places a limit on the retail price below, which country spirits cannot be made or sold under either the farming or the outstill systems Settlements under the farming and under the outstill systems are just as liable to break down as settlements under the distillery system, with this difference that a break down is apt to entail more serious loss to the outstiller or the farmer than it does to the ordinary distillery vendor

5 With regard to the outstiller's power to push the sale of his liquor I do not see that he has any more power to do so than a retail vendor under the distillery system Both classes of vendors can sell on credit, when times are bad all retail vendors whether under the distillery, the farming or the outstill system, are obliged to reduce their prices to the lowest point at which it will pay them to continue their trade, undoubtedly the farmers and the outstillers having so to speak paid their still head duty in advance by means of enhanced license fees, are more liable to loss in bad times than the retailer under the distillery system, and would therefore be interested in continuing their trade even at unremunerative prices for some time, rather than incur the serious loss of throwing up their contracts but I do not see how they could push the sale of their liquor otherwise than by reducing their prices and giving long credit and these expedients would soon come to an end the remedy would be worse than the disease I have read in old reports of farmers keeping gangs of touts in order to induce people to drink I cannot say what may have occurred in former times but I do not think that any such practice exists, or would pay at present It is true that a farmer or an outstiller has a free hand in so far as he is at liberty to distil as much liquor as his stills will turn out and at any strength he can during the year of his contract but the double competition referred to in my 4th paragraph places a considerable restriction on his freedom in this respect, and practically puts him in much the same position as any other retailer who has to pay a license fee which is fixed by open competition and therefore a full fee and also to live by his trade while, as shown in paragraph 4 the outstiller and farmer are liable to heavier loss than the licensed vendor under the distillery system in the event of bad times and are therefore, compelled in self defence to realise as large a profit as practicable from their daily sales in other words, to keep the retail price of their liquor at as high a pitch as the demand and the competition of rival vendors will allow them to keep it.

6. Price alone is an insufficient test of cheapness alcoholic strength has also to be considered Liquor of a strength of 90° under proof when sold at three or four pice per quart bottle, may be quite as dear if not dearer, than fairly strong liquor sold at eight or ten times that price and the bulk of the liquor sold under the farming and outstill systems is generally so weak that the term 'liquor' becomes a misnomer it would, in fact, be more correct to call it "weak grog' A small wine glass (two ounces) of Benmore whisky (15 9 under proof) with cold water added sufficient to fill a long peg tumbler (holding 21 ounces) gives 92 7 under proof Mainpuri country spirits costing (retail) 1½ annas the (reputed) quart bottle (20° under proof) with five times as much cold water added gives 90° under proof This Mainpuri liquor though it is one of the dearest kinds of distillery made country spirits in the United Provinces is not dearer than the bulk of the outstill liquor and outstill liquor is far dearer than liquor made under the distillery system in some of the Oudh districts in Rae Bareli, for instance where distillery made liquor is about 10 under proof, and is sold (retail) at five annas per (reputed) quart bottle (24 ounces)

7 The reason why one or other of the two systems under report is considered preferable to the distillery system will be found stated in annexure B It is sometimes expedient to substitute the outstill system for the farming system in cases where large capitalists are few and where consequently combination occurs among the few contractors and it becomes necessary to break up the combination by sub dividing the farm and so bring the contracts within the reaches of smaller capitalists On the other hand, cases may occur in which it would be advisable to break up a clique among the outstillers of a particular tract, by amalgamating a group of outstills and settling them in one contract with a single farmer

8 It will be seen from annexure A that the excise revenues derived from farm of country spirits and from outstills are as marginally shown and that the excise derived from both these systems amounts to less than one-sixth of the total revenue which is obtained from country spirits in the North Western Provinces and Oudh If the farming and outstill systems were abolished throughout the North Western Provinces and Oudh one result would be that in the sub montane districts where owing to the moisture of the soil and the malarious climate, the use of alcohol is more or less a necessary of life where the people are generally poor, and means of communication imperfect the villagers would be forced to use illicit liquor or do without what many of them consider to be more or less necessary to the preservation of health and the consequence would be a gratuitous loss of excise revenue, for the cause of temperance would be injured rather than benefitted by the change, liquor would be imported from Nepal or other Native States, or else manufactured locally under circumstances which would practically defy detection, and in either case illicit liquor would be obtainable at prices far lower than the

| | R |
|---|---|
| Farms of country spirits | 1 95 909 |
| Outstills | 4 07 907 |

present retail prices, for the manufacturers and vendors would not be under the necessity of paying the heavy license fees which now serve to prevent the retail price of liquor from falling below a well-defined limit

9 With reference to paragraph 5 of G G O No 4394 dated 11th August 1888 I beg to state that no rules concerning the farming or outstill system have been issued since the publication of the revised edition Excise Manual, dated 10th September 1887 As directed, copies of all Excise Circulars issued since that date are herewith submitted This report has been delayed by the late arrival of a district report

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## ANNEXURE A

*Tabular Statement showing the Tracts under Farming and Outstill Systems in the North-Western Provinces and Oudh Areas under each System, Population and ordinary price per gallon of the liquor supplied, its Strength, &c*

| DISTRICT | Tracts under farming and outstill systems | Area (in square miles) under each system | Population of these areas. | Ordinary retail price or prices per gallon of liquor | Strength of the liquor London proof standard | Revenue in 1887-88 | Incidence per head of population | REMARKS |
|---|---|---|---|---|---|---|---|---|
| | N W PROVINCES | | | R a p | | R a p | R a p | |
| | *Farming* | | | | | | | |
| [D]EHRA DUN | Kalsi town | 2 | 854 | 5 8 0 / 2 12 0 | 15 U P / 20 | 725 0 0 | 0 13 7 | |
| | Chakrata Cantonments | | 1 828 | | 48 9 | 2 080 0 0 | 1 1 9 | |
| | *Farming* | | | | | | | |
| [M]UTTRA | In parts of Pergunnah Muttra Chatta and Kosi bordering on the Bhartpur State | 31 1[illegible] | 107 323 | 4 8 0 / 3 0 0 | 12 / 39 7 | 550 0 0 | 0 0 1 | |
| | *Farming* | | | | | | | |
| [A]GRA | Tahsil Fattehabad | 241 | 104 76[illegible] | 1 8 0 | 0° to 70 U P | 1 475 0 0 | 0 0 2½ | The District Officer reports that the liquor made varies so much that no average price or strength can be estimated fairly |
| | Fatehpur Sikri | 272 | 107 21[illegible] | [illegible] 4 0 | | 1 175 0 0 | 0 0 2 | |
| | Kheragarh | 309 | 118 134 | | | 600 0 0 | 0 0 1 | |
| | Pinahat | 341 | 1[illegible] 29 | 3 0 0 | | 1 950 0 0 | 0 0 3 | |
| | *Outstills* | | | | | | | |
| [E]TAWAH | Tahsil Bhartna across the Jamna | 227 3 | 44 798 | 1 4 0 | 86 4 U P | 200 0 0 | 0 0 [illegible] | |
| | Tahsil Auraiya across the Jamna and Chambal | | | | | 100 0 0 | | |
| | Tahsil Etawah across Jamna | | | | 69 1 | 42[illegible] 0 0 | | |
| | *Outstills* | | | | | | | |
| [B]IJNOR | Pergunnahs Dhampur Afzalgarh Barhapura and Najibabad. | 755 6 | 476 360 | 1 8 0 | 11 6 | 13 662 0 0 | 0 1 3 | |
| | *Farming* | | | | | | | |
| [M]ORADABAD | Pergunnah Moradabad 3 shops in the villages bordering on Rampur State | 15 | 9 302 | (a) 0 12 0 / (b) 1 8 0 | 4 7 / 16 3 | 735 0 0 | 0 1 3 | (a) Once distilled / (b) Twice distilled |
| | *Outstill* | | | | | | | |
| DITTO | Pergunnah Thakur Dwara | 239 02 | 109,[illegible]96 | 1 6 6 / 1 12 0 | 58 6 / 34 6 | 1 74 0 0 | 0 0 3 | This Pergunnah was under farming system from 1872 to 1882 |
| | *Outstill* | | | | | | | |
| [B]AREILLY | Tahsil Mirganj | 151 596 | 100 939 | 0 12 0 / 1 8 0 | 67 06 / 38 0 | 4 690 0 0 | 0 0 9 | The liquor tested was obtained from the town of Mirganj and Baheri |
| | Baheri | 849 198 | 218 487 | 0 12 0 / 1 2 0 / 1 8 0 | 9 0 / 33 9 / 30 6 | 11 360 0 0 | 0 0 10 | |
| | *Farming* | | | | | | | |
| [P]ILIBHIT | Tahsil Puranpore | 478° | 88,907 | 0 12 0 | 73 9 / 73·3 / 73 2 | 9 600 0 0 | 0 1 9 | |
| | *Outstill.* | | | | | | | |
| | In parts of Pergunnah Pilibhit bordering on Puranpur and Tarai and in Tahsil Bisalpur bordering on Puranpur also on Shahjahanpur district where outstill is in force | 278° / 205¼ | 114,983 / 11[illegible] 498 | 0 12 0 / 0 12 0 | 36 O P / 28 8 U P / 22 9 | 8 822 0 0 / 5 180 0 0 | 0 1 3 / 0 0 9 | |
| | *Outstills* | | | | | | | |
| SHAHJAHANPUR | Tahsil Powayan | 596 64 | 245 454 | 1 2 0 / 0 9 0 | 60 / 80 / 87 | 13 590 0 0 | 0 0 11 | |
| | *Farming* | | | | | | | |
| ALLAHABAD | Pergunnah Bara Chaukhandi | 2 151 | 1 477 | 0 12 0 | 72 5 | 55 0 0 | 0 0 | |

*Tabular Statement showing the Tracts under Farming and Outstill Systems in the North Western Provinces and Oudh, &c —contd*

| District | Tracts under farming and outstill systems | Area (in square miles) under each system | Population of these areas | Ordinary retail price or prices per gallon of liquor | Strength of the liquor London proof standard | Revenue in 1887-88 | Incidence per head of population. | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | | R a p. | | R a p | R a p | |
| | *Outstill* | | | | | | | |
| Allahabad | Bara (Circle Sankergarh) | 1 1 | 21 96 | 0 12 0 | 58 80 U P | 2 200 0 0 | 0 1 5 | |
| Allahabad | Meja (Circles Khen Koraon and Barakhar) | 459 | 134 563 | 0 12 0 | 82 | 4 100 0 0 | 0 0 6 | |
| | *Outstills* | | | | | | | |
| Hamirpur | Whole district | 2 289 | .0 337 | 0 1. 0 | 68 | 26 431 0 0 | 0 0 10 | |
| | *Farming* | | | | | | | |
| Banda | Sub-division of Karwi | 1 243 | 241 158 | 0 6 0 to 0 9 0 | 71·9 | 26,626 8 0 | 0 1 8 | |
| | *Outstill* | | | | | | | |
| Ditto | Remaining parts of the district | 18 22 | 457 450 | 0 6 0 to 0 12 0 | 55·9 | 27,294 0 9 | 0 0 11 | |
| | *Outstill* | | | | | | | |
| Gorakhpur | Tahsils Maharajganj Hata, Parouna, Deoria and 3 tappas of Sadr Tahsil | 3 483·95 | 1 845 389 | 0 3 5 to 1 3 5 | 90· U P 48 2 | 1 65 280 0 0 | 0 1 5 | |
| | *Outstill* | | | | | | | |
| Basti | Tahsils Bansi and Domariaganj north of Rapti | 696 | 417,838 | 0 4 6 to 1 8 0 | 90 40 " | 82,549 0 0 | 0 1 8 | |
| | *Farming* | | | | | | | |
| Mirzapur | Tahsil Robertaganj Pergunnahs Berhar Agori, Bijgarh and Singrouli and Dudhi | 712 69 | 236 328 | 0 9 0 t 0 1 0 | 7 | 17 800 0 0 | 0 1 2¼ | |
| Mirzapur | Tahsil Chunar Saktegarh Tahsil Mirzapur part of Tappa Uprandh Pergunnah Kantil | 713·80 | 98 461 | 0 12 0 | 67 7 | 6 866 10 8 | 0 0 1 / 0 1 0½ | |
| Mirzapur | Tahsil Chakia Nangarh Pergunnah Kora Mangror | 474 3"1 | 67 451 | 0 1 0 | 42 9 | 8 666 10 8 | 0 2 0½ | |
| | *Outstill* | | | | | | | |
| Ballia | Tahsils Ballia and Bansdih | 738 02 | 632 72 | 1 ° 0 to 1 8 0 | 91 8 74 8 | 47 965 0 0 | 0 1 2¼ | |
| | *Farming* | | | | | | | |
| Jalaun | Whole district | | 383 6.5 | 1 8 0 | 5. 87 | 16 261 0 0 | 0 0 8 | |
| | *Farming* | | | | | | | |
| Jhansi | Whole district | 1 636 81 | 361 70° | 0 1 0 / 1 14 0 / 3 0 0 | 74 / 49 / 26 | 46 06° 0 0 | 0 2 0 | |
| | *Outstill* | | | | | | | |
| Lalitpur | Pergunnah Lalitpur | 437 ·1 | 61 181 | (a) 0 4 8 to 0 6 0 | 36 | 5 970 0 0 | 0 1 7 | (a) Dobara |
| | *Farming* | | | | | | | |
| Ditto | Remaining 6 Pergunnahs of the district | 1 ·10 °13 | 187,907 | (b) 0 3 0 to 0 6 0 / 0 15 0 to 1 8 0 | 91 2 / 72 3 | 9 °66 0 0 | 0 0 9 | (b) Ras[illegible] |
| | *Farming* | | | | | | | |
| Kumaun | Whole district | 6 000 | 493 641 | 3 8 0 | 37 63 | 21 741 0 0 | 0 0 8 | |
| | *Farming* | | | | | | | |
| Garhwal | Whole district | 5 .00 | 345 629 | 2 4 0 | 35 | 2 72. 0 0 | 0 0 1½ | |
| | *Farming* | | | | | | | |
| Tarai | Whole district | 937 8 | 206 993 | 3 0 0 | 46 1 to 55 ° | 20 970 0 0 | 0 1 7 | |
| | *Outstill* | | | | | | | |
| Kheri in Oudh | Sub-division of Mohamdi | 338 21 | 118 610 | 1 0 0 | 54 1 | 14 980 0 0 | 0 2 0 | |
| Kheri in Oudh | of Nighasan | 1 56 20 | 2C8 306 | 1 0 0 | 69 9 | 21 150 0 0 | 0 1 3 | |

| | Total Revenue 1887-88 R a p |
|---|---|
| Outstills | 4 07 992 0 0 |
| Farming | 1,95,909 13 4 |

R WALL,

*Commissioner of Excise, N W P and Oudh*

ANNEXURE B

*Dehra Dun* —Farming system is in force in the town of Kalsi and Cantonment Chakrata since October 1870 Dystillery system would be impracticable at Kalsi or elsewhere in the Jaunsar Bawar

*Muttra* —Farming system is in force since October 1882 and it is preferable because the tracts in which the system is in force adjoin the Native territory of Bharatpur

*Agra* —Farming system has been introduced from October 1883 into those tahsils which border on the Native States of Gwalior Dholpur and Bharatpur Tahsil Fatehpur Sikri also marches with the farmed tract of the Muttra District and Tahsil Pinahat with the outstill tracts of the Etawah District Moreover, during the rains the Pinahat and Khairagarh Tahsils are difficult of access owing to swollen rivers crossing the lines of communications and liquor could with difficulty be sent out from the sadr distillery Etawah In parts of this district the out still system was introduced from October 1881, and it is preferable because the tract is thinly populated and borders on the two Native States of Gwalior and Dholpur also because it is inaccessible during the rainy season and because it is always a difficult country for carts to traverse These afford ample facilities for illicit distillation

*Bijnor* —Outstill system came into force in parts of the district from 1881 These tracts are thinly populated and abound with forests

*Moradabad* —Pergunnah Thakur Dwara, which was under farming system since 1872, has been brought under the outstill system from October 1882 and three distillery shops of Pergunnah Moradabad bordering on the Rampur State outstilled from October 1884 These tracts are adjacent to the Terai district where the farming system is in force, also Rampur Native State, where liquor is sold cheaper. Besides this the Ramganga River frequently stops communication between the outstill tracts and the distillery head quarters for weeks at a time.

*Bareilly* —Baheri and Mirganj Tahsils were brought under the outstill system from October 1881 and 1882 respectively Both adjoin the Rampur State Baheri also adjoins the Terai where the farming system prevails

*Pilibhit* —In Tahsil Puranpur the farming system is in force from a long time, and it is preferable, because the tahsil contains large jungles and the Nepal territory is on its border, also because the population is poor The outstill system came into force from October 1883 into those portions of Pergunnah Pilibhit which lie on the borders of Puranpur and Terai under the farming system In the same way the outstill in Tahsil Bisalpur is in force from October 1883 in the tracts bordering on the Puranpur Tahsil, also Pawayan Tahsil, of Shahjahanpur district, where the outstill prevails. Cheap liquor is liked by the people.

*Shahjahanpur* —In Tahsil Pawayan the outstill system is in force from 1879 80 in the most northern part containing a good deal of forest and bordering on forest on the north, north east and north west thinly populated in parts At first the system was extended to the whole of Pergunnahs Khotar and Pawayan and eventually to Pergunnah Baragaon (these three forming the Pawayan Tahsil), to Tahsil Jalalabad, in the extreme south of the district, and to portions of Tahsil Tilhar In 1885, the outstill area was restricted A further restriction is now under consideration, so that the system will remain in force only in Pergunnah Khotar and the north west corner of Pergunnah Pawayan

*Allahabad* —Outstill and farming systems are preferable in the south of the district by reason of the neighbourhood of the Native State of Rewah

*Hamirpur* —This district is entirely under the outstill system since October 1881 in substitution of the farming system The reason why this system is preferable is that the district is a primitive and sparsely populated tract and honeycombed with Native States

*Banda* —The whole district has been under the farming system since October 1871 In 1882 83, with the exception of Kirwi Sub Division the district was brought under the outstill system The reasons assigned for Hamirpur are also applicable to this district

*Gorakhpur* —The outstill system was introduced in 1880 81 into those parts of Tahsils Deoria, Hata Padrouna and Maharajganj which directly border on Bengal and Nepal In the following year some modification appeared necessary, and the system was extended throughout those four tahsils for the following reasons —

(1) Suppression of smuggling from over the border

(2) The great distance of many of the shops from the nearest distillery which amounted in some cases to as much as *60 miles*

(3) The belief of the local authorities (which has since been abundantly justified) that a great increase in revenue would be gained without any injurious effect on the drinking habits of the population This system was also extended in 1883 84 to the three tappas of the sadr tahsil which are cut up by overflowing nallas (streams) and are in close and uninterrupted intercommunication with the rest of the out still areas

*Basti* —In 1880 81, parts of this district were brought under the outstill system The advantages over the distillery system are as follows —

(1) The tract under the outstill system is the Trans Rapti country in the north of the district adjoining the Native territory of Nepal The Nepalese have stills all along the frontier they could easily undersell any distillery liquor

(2) Revenue rose from R [illegible],900 to R33,980 in the first year

(3) The Sub Himalayan tract north of the Rapti is damp and malarious and spirit drinking is more or less necessary to health, and the distillery liquor is prohibitive

(4) The whole of the tract is intersected with rivers, lakes and mountain streams and communications are defective The distribution of distillery liquor would be difficult and insufficient which would encourage illicit distillation

*Mirzapur* —The farming system has been introduced in Tahsil Robertsganj in 1868, in parts of Chunar and Mirzapur in 1878 and in parts of Tahsil Chakia in 1882 The main reasons for preferring the farming system in the upland portion of this district are (1) to the enormous distance from the distillery, often as much as *80 to 100 miles,* to the difficulty experienced in travelling over bad roads and across mountain streams, ravines and hills and (2) the proximity to Native States as well as to the many facilities which the peculiar physical condition of the country for illicit manufacture affords

*Ballia* —In 1881 82 the outstill system was substituted for the distillery system in Tahsils Ballia and Bansdih owing to the extensive consumption of illicit liquor both smuggled from the neighbouring districts of Shahabad and Saran and manufactured within the district itself

*Jalaun* —In this district the farming system is in force since British rule commenced in these parts The reasons given in the G O No 185—XIII 28, dated 22nd August 1888, apply to this district, the population being a scattered one and the whole of the western border of the district being bounded by Native State

*Jhansi* —Since the establishment of the district (1854), the farming system has been in force The district is surrounded by and interspersed with Native States

*Lalitpur* —The farming system was in force throughout the district but in 1881 82 Pergunnah Lalitpur was brought under the outstill system With the exception of a small portion in the north facing Jhansi and in the south where it is bounded by the Sagar District (Central Provinces) Lalitpur District is surrounded by Native States it is thinly populated and has large barren and forest tracts

*Kumaon and Garhwal* —It is not known when the present system of farming first came into force in these two districts probably from the date of the conquest of the province The conditions referred to in G O No 185—XIII 28, dated 22nd August 1888, are applicable to these districts

*Terai* —The farming system is in force from April 1871 This system is suitable because the district is thinly populated and covered with forest bordering on the Native States of Rampur and Nepal The distillery system was once tried but proved a failure The climate of the district necessitates the consumption of native liquor which if not available is smuggled

*Kheri* —Outstill system was introduced in the Sub Division of Mohamdi and Nighasan in 1883 and 1887 respectively This system is preferable in Nighasan because it adjoins the Nepal territory and is divided from the rest of the district by rivers which render the conveyance of liquor from the central distillery difficult and expensive during the rainy season For the prevention of smuggling the adjoining outstill tracts Tahsil Mohamdi has also been brought under that system Beside that Mohamdi is situated at a long distance from the sadr distillery and it is divided by the Gamti River

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No 31 (Revenue) dated 14th March 1889

From—The Secretary of State for India

To—The Government of India

I have considered in Council Your Excellency's two letters Nos. 22 and 23 dated the 22nd January last concerning Excise affairs in Bengal The former of these letters forwarded a report by Mr C E Buckland upon the Madras and Bombay Excise systems as compared with the system in Bengal, and a proposal from the Bengal Government to appoint an Excise Commissioner on a salary of R2 500 to R3 000 a month The second letter forwards seven memorials from Native Associations in Calcutta and its suburbs concerning the outstill system in Bengal

2 I concur in the view that the Excise administration of Bengal requires detailed revision and skilful control And in the circumstances, I sanction the appointment of an Excise Commissioner on a salary of R2,500, rising to R3 000, for the period of three years and subject to special report before the end of the third year I have no doubt that Your Excellency's Government and the Lieutenant Governor will give full weight to the considerations which tell in favour of placing the Excise Commissioner in direct communication with the Local Government, and not in subordination to the Board of Revenue The former system appears to have answered well in Madras and Bombay, and there is much to be said for giving a selected Excise Commissioner a full authority in Excise matters, subject to the control of the Local Government

3 The Lieutenant Governor, when forwarding the seven memorials already mentioned, refers to the action taken on Mr Westmacott's report concerning the outstill system in Hooghly and Howrah, and explains that he cannot decide or report upon the general questions raised in these memorials until he has received the opinions of the Board of Revenue and other

superior Revenue officers. I request that the seven Associations may be informed that I have received their memorials, and that the arguments urged by them are now under the careful consideration of the Bengal Government

4 In connection with this subject, I desire to remind Your Excellency that, in my Despatch of the 19th April 1888 (No 28 Revenue), I laid down the principles (1) that any extension of the habit of drinking among Indian populations is to be discouraged, (2) that the tax on spirits and liquors should be as high as may be possible without giving rise to illicit methods of making and selling liquor, and (3) that, subject to these considerations a *maximum* revenue should be raised from a *minimum* consumption of intoxicating liquors In other words, to quote from the report of a Committee appointed by the Government of Madras in the year 1884—

it should always be borne in mind that the taxation of the sale of intoxicating liquors is imposed primarily in order to restrain the consumption of such liquors and not for the purpose of making money out of their sale

I am confident that Your Excellency's Government will adhere strictly to these principles in any measures which you may think fit to adopt and that you will do all that lies in your power to ensure that they shall be observed by all who are engaged in the work of the Excise Department

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No 38 (Revenue) dated 28th March 1889

From—Her Majesty's Secretary of State for India

To—The Government of India

I have considered in Council Your Excellency's letter Finance and Commerce Department (Excise) No 5 dated 19th ultimo with enclosures concerning the administration of the Excise revenue under the outstill system

2 I observe that this system obtains over the greater part of —

| | |
|---|---|
| Bengal, | Assam, |
| The Central Provinces, | Berar |

and that it is adopted in comparatively small parts of other provinces I recognise that the evils of this system might be greatly mitigated by—

(a) the careful limitation of the number of licensed liquor shops,
(b) the restriction placed on the capacity and working of licensed stills
(c) the enforcement of a minimum price below which liquor must not be sold

But it appears that the two latter restrictions are not fully carried out in all provinces and I notice that the Local Governments of Bengal and Assam are considering the advisability of partially re introducing or extending the central distillery system, to the exclusion of the out still system

3 The past history of Excise administration in Bengal, the North West Provinces and the Central Provinces affords ground for the opinion that the outstill system was introduced or re introduced into parts of those provinces because the central distillery system had as then worked, promoted the illicit manufacture and consumption of liquor But the experience of Madras and Bombay where much attention has been successfully given to Excise matters, shows that the central distillery can be worked so as to keep down consumption and at the same time to enhance the revenue from and the price of liquor

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No 157 dated 25th May 1889

From—The Government of India

To—The Secretary of State for India

With our Despatch No 67, dated 12th March 1889, we forwarded to Your Lordship copy of a letter from the Government of Bengal, containing its views on the questions of the maintenance of the outstill system and the introduction of a system of local option in Bengal These questions had been raised in certain memorials which accompanied our Despatch No 28, dated 22nd January

last In accordance with the promise made in paragraph 2 of the Despatch of 12th March last, we now forward a series of reports from all Local Governments and Administrations showing the precautions taken, and the extent to which deference is paid to the wishes of the residents of the neighbourhood, before a license is granted to a shop for the sale of liquor

2 In the memorials forwarded with our Despatch No 23, dated 22nd January last, two separate and distinct questions were raised, that of the general abolition of the outstill system in Bengal and that of the introduction of a system of local option alluded to in the preceding paragraph With the general nature of the outstill systems as administered in the several provinces of India and the extent to which they are in force, Your Lordship has already been made acquainted by our Despatch No 50, dated the 19th of February last, to which Your Lordship's reply No 38 of the 28th of March has recently been received, and it is not our intention at present to enter on any further general discussion of this portion of the question As regards Bengal, however, we stated in paragraph 12 of our Despatch that the excise system of that Province "must be still considered to be in an experimental stage," and that we had "requested the opinion of the Lieutenant-Governor on the question whether, instead of giving it a more extended trial, the outstill system should be generally abolished," and upon that opinion as recorded in the letter from the Government of Bengal which accompanied our Despatch of 12th March last, and the considerations upon which it is based, we beg to offer the following observations

3 The proposal to resort to a general abolition of outstills throughout the Province is as pointed out by Sir Steuart Bayley, not a new one In paragraph 14 of our Despatch of the 19th February, we have already called Your Lordship's attention to the fact that since the year 1860 the excise system of Bengal had leaned at one time strongly towards the outstill system, and at another towards the entire suppression of outstills and the substitution for them of central distilleries The table in that paragraph shows that the policy of suppressing outstills which is now under discussion was, more than a quarter of a century ago, deliberately adopted in Bengal An outstill system, combined from the year 1813 in certain parts of the Province with a farming system, had been established as long ago as 1793, and was maintained with but slight interruptions and modifications for about 60 years, before it was condemned as leading in its then existing form to an increasing consumption of liquor with its attendant evils In 1859 the Government accordingly resolved to introduce the central distillery system in supersession of all others, and after four years of controversy peremptory orders were issued in 1863 with a view to giving practical effect to this resolution The result was that in the four years central distilleries increased in number from 96 to 264, and the outstills diminished from 6,6[illegible]5 to 165

4 Though the outstill system began to recover ground in 1871, the experiment of the general establishment of central distilleries was practically allowed full scope for thirteen or fourteen years by which time it was discovered that it had failed in realising the expectations with which it had been introduced Its weak points were discovered to be (1) the facilities afforded for frauds by distillers in combination with the excise staff, and (2) the temptation given to illicit distillation in outlying districts, to which the transport of liquor from the central distilleries was a matter of difficulty, owing to want of proper means of communication and to the crude quality of the spirit which rapidly deteriorates and does not endure transport, and where the physical features of the country were such that unlawful production could not be suppressed These evils gradually became so apparent, and the opposition to the system gained such strength, that the Government of Bengal although not without much hesitation and reluctance once more determined upon a reversion to the outstill system in all but central and populous places The result was that in 1878-79 the number of outstills had risen to 3,911, while but 91 central distilleries were retained These latter were further reduced by 1880-81 to 22, while outstills had increased to 5,6[illegible]7

Vide paragraphs 12 and 13 of our Despatch of the 19th of February

5 The effects of this sudden return to a system previously condemned were unsatisfactory the price of liquor was lowered, and consumption increased

A large share of this result was doubtless due to the order of the Bengal Board of Revenue issued on the 4th January 1879 directing that the condition of the license under which the capacity of the outstills was limited should be withdrawn The evils of increasing consumption due to cheap liquor became apparent, and in December 1883 an Excise Commission was appointed, whose report, presented at the close of 1884, was reviewed by the Bengal Government in March 1886 Stated briefly, the recommendations of the Commission were in favour of the re establishment of the central disillery system in all towns, and the introduction into outlying districts of a regulated outstill system, under which both the minimum price of liquor was to be fixed and its production strictly limited These recommendations have been practically accepted by the Bengal Government, and their present efforts are mainly directed to working out an efficient excise system upon the lines indicated The practical problem, on which the fate of the outstill system will in a great measure depend, is whether, under that system production can be effectually limited, or security obtained that no part of the liquor produced shall escape taxation As we have explained, Sir Steuart Bayley and his advisers are engaged in dealing with this question at the present moment, and, although it has been decided that the outstill system is one that should not be generally adopted, it would in our opinion, be premature to pronounce a final opinion on that system as applied in parts of the Province of Bengal, until time shall have been allowed to the responsible authorities to test by observation the practical effect of the reforms now being introduced

6 The lessons taught by experience support the conclusion that no one system of excise is suitable for a Province where the conditions are so complex While, therefore, Sir Steuart Bayley is prepared to give every encouragement to the extension of the central distillery system to all suitable localities, and has recently abolished outstills in the districts of Howrah and Hooghly, he is not prepared to view favourably any proposal for their immediate and general suppression all over the Province He is of opinion that ' the mere abolition of outstills in tracts where central distilleries cannot be introduced would obviously not tend to diminish drunkenness," and that as the whole question of excise is now receiving an exceptional amount of attention, and every effort is being made to improve existing systems upon lines approved and adopted after the most mature and careful consideration, it would be highly impolitic and embarrassing to interrupt the course of the reforms now in progress by such a radical measure of change as that desired by the memorialists This opinion we fully concur in, we doubt the expediency of uprooting the existing system while it is in process of reform and before it has been shown that a better system can be substituted, and we share the Lieutenant-Governor's hope that "the transition from a system of unrestricted outstills to one of rigid regulation" in those tracts to which experience has shown the outstill system to be most suited, may be attended with satisfactory results

7 Turning now to the second and wider question raised by the memorialists, namely, that of local option, we are led by a careful consideration of the subject in all its bearings to the conviction that, under the circumstances which now exist, no such system could be successfully administered in any part of India Any scheme of "local option" pre supposes the existence of a highly developed system of local or municipal institutions, to which representatives are elected by the mass of the people and in which all conflicting interests command their due share of attention In the communities in which such institutions are to be found, the necessary control over the actions of the representatives is secured by the right of periodical appeal to the judgment of the people In India there is no representation of this character the electoral system, so far as it has been introduced, rests upon the narrow basis of a restricted franchise and large masses of the people and those the least able to make their voices heard are without representation of any kind No effective check could, therefore, be placed upon the capricious exercise of the power of granting or refusing licenses if it were entrusted to Municipal Committees or Local Boards

8 "The peculiar conditions of society are," to use the words of the Lieutenant-Governor of Bengal, "such that it is altogether impossible to delegate to local bodies the power of dealing with the complex and difficult problems

connected with Excise administration In the first place, it is not allowable for members of the Muhammadan community to openly countenance or tolerate in any way the consumption of spirituous liquors The use of spirits is forbidden by the Koran, and the representatives of this community would undoubtedly, were it in their power, uniformly declare against the grant of licenses to sell alcoholic stimulants" And again, notwithstanding that many Hindu gentlemen are entirely free from all prejudice in the matter, the general feeling amongst them is adverse to the consumption of spirits, and they would in most instances join with the Muhammadans in negativing proposals to grant licenses On the other hand, the lower classes who habitually resort to stimulants, and who seldom use them in immoderate or injurious quantities but in many cases as an antidote to the climatic influences to which they are exposed, are entirely unrepresented upon Municipalities and District Boards, and would, were their supply of liquor removed, be undoubtedly forced to have resort to illicit distillation and consumption We are led by these considerations to the conclusion that it is altogether chimerical to expect that the lower classes could, by the removal of liquor shops, be driven to habits of strict temperance, and that the Government would be guilty of a dereliction of duty if it were to permit the creation of the class tyranny that would inevitably result from the adoption of a system of local option

9 We fear that the advocates of temperance in England who press for the adoption of this system of administering the liquor traffic, are not well informed regarding the peculiar structure of Asiatic society in general, and of Indian society in particular To attain even a partial success "local option" demands a certain homogeneity of character, tastes and moral standards in the community into which it is introduced In India this condition does not exist, society is not so much an aggregation of individuals as of classes, and, moreover, of classes whose habits, opinions, and views of right and wrong are widely divergent. On such elected bodies as exist there are no representatives of the great mass of the people, and if the licensing power, unaccompanied as it would be with any kind of responsibility, were entrusted to Municipal and District Boards, it seems very probable that it would be exercised without much forbearance or regard for the susceptibilities of those chiefly interested It is idle to expect the difficult problem of the administration of the liquor traffic to be solved by the votes of representatives who are subject to these disabilities, and, in our opinion, no system of "local option" could be devised that would not, under the conditions that have to be dealt with, be doomed to failure

10 Your Lordship is aware that even in countries where no violent differences of social habits and tastes exist, where representation is fully developed and political life most active, attempts to enforce abstinence under penalties have not been altogether successful or useful to the cause of morality, and we have little hesitation in coming to the conclusion that such attempts would be wholly unsuited to the existing conditions of this country, and that, even if representative institutions were more completely developed than they are, it would be exceedingly unwise to make India a theatre for experiments of this nature These grave difficulties, which are not absent even in the most advanced cities of the Empire, would be especially felt in the smaller municipalities and outlying districts

11 But while fully convinced of the impracticability and impolicy of introducing, or attempting to introduce, now or within any measurable distance of time, into this country any general system of local option, we are of opinion that no genuine expression of public opinion should be ignored in deciding whether a liquor license shall be given or not, and particularly in determining the location of a shop To enable us to place accurately before Your Lordship the facts regarding the extent to which deference is now paid to local public opinion, we called for information from Local Governments bearing upon this aspect of the case A brief summary of this information is now given

12 In the district of Ajmere Merwara, although no special rules have been drawn up upon the subject, the public in the vicinity are consulted as well as the police authorities previous to the opening of a new liquor shop, and the District Magistrate in his capacity of Excise Collector is the authority under whose permission all such shops are licensed

13 The wishes of the residents of the neighbourhood are similarly con-

sulted in Coorg, in which Province it is stated that, since 1886 87, 35 shops have been closed with a view to checking an undue disposition to drink among the people, while only one new shop has been opened

14. In the Hyderabad Assigned Districts the number of liquor shops is fixed for each district by the Deputy Commissioner in charge No remonstrance regarding their location has apparently been ever received, though, "if it were, it would," we are assured, 'undoubtedly meet with full consideration'"

15 The Chief Commissioner of the Central Provinces reports that although, in his opinion, it is only in one or two of the larger towns in which there exists an educated community whose opinion is of any weight or consequence, nevertheless, if the residents in any locality were to petition for the closing of a shop, the local authorities would give attention to their wishes But, it is added, that here, as in the Hyderabad Assigned Districts, no instance of such a petition can be recalled The opening and closing of shops is left entirely to the discretion of the Deputy Commissioners who are also the District Magistrates, and the excise authorities have no immediate voice in the matter

16 From Burma it is reported that proper weight is always given to the expressed wishes of the neighbourhood concerning the location of liquor shops, though no rules have been issued upon the subject The Chief Commissioner cites several instances which have come under his own personal observation of licenses refused or withdrawn in deference to the wishes of local bodies, and states that they might easily be multiplied upon a reference to the district authorities

17 There is no separate Excise Department in Assam the Deputy Commissioners and Magistrate having the control over matters of excise within their respective jurisdictions, under the general superintendence of the Commissioner of the Division in the Assam Valley, and the Commissioner of Excise (who is also the Inspector General of Police) in the rest of the Province Representations against the establishment or maintenance of shops though rare, are on record, and the Chief Commissioner reports that they seem always to have received the very fullest consideration" It is stated that "Agents of Tea Gardens have sometimes a word to say for or against the establishment of a shop in a particular locality" We may add that the Chief Commissioner has been requested to make a careful enquiry into the cases referred to in the letters which accompanied Your Lordship's Despatch No 13, dated 31st January 1889, regarding the alleged facilities for drinking afforded to, and increase of drunkenness among, tea garden labourers, and the opening of outstills and shops in spite of the protests of planters

18 In Bengal more specific instructions have been issued for the guidance of the responsible officers in such matters They have been instructed, in the circular quoted in paragraph 2 of the letter from the Government of Bengal, which forms one of the enclosures to this Despatch, to ascertain and to consider, though not necessarily in all cases to conform to, local opinion Where municipalities exist, the Board of Revenue has been specifically directed to see that the Commissioners shall always be consulted, and remonstrances made by local bodies against the selection of the site for shops are never disregarded without good reason It is further particularly ordered that, save for special cause, no liquor shops shall be opened near market places, schools, factories, and other places where they are likely to afford more than usual temptations to drink, or to offend public feeling

19 In the North-Western Provinces, although, as in most of the preceding cases, no rules exist requiring that the opinion of local bodies should be obtained upon the licensing question, the excise regulations provide that opportunity shall be given to zemindars and neighbours of objecting to the position of shops, and any representations made by them or by local public bodies receive attention

20 The excise rules of the Punjab distinctly lay down that no shop shall be opened in a village the inhabitants of which object to its establishment, and as a consequence the Lieutenant Governor reports that various instances have occurred of the refusal to grant or renew licenses on these grounds Nor is a single instance recalled in which a shop has been opened in opposition to the wishes of the inhabitants The District Magistrate is here also the local head of the Excise administration, and no shops are opened or closed without his knowledge and concurrence

21 The report of the Madras Government shows that remonstrances against the establishment of liquor shops are of rare occurrence, but when received, enquiry is made, and such attention as may appear reasonable is given to them It is stated that but few new shops are now opened in the Presidency, and the number of those licensed is being rapidly reduced In the majority of places in which there are shops public bodies do not exist, and where they do they can in no sense be called representative The Magistracy here, as elsewhere, are invested with the licensing authority

22 Sanction to the licensing of shops in Bombay is only given after enquiry made in the districts by the Collectors, and in the island of Bombay by the Commissioner of Police No complaints have apparently ever been received that representations made in the matter have not received the fullest attention But it is pointed out that, as a rule, the inhabitants of that Presidency are not sufficiently interested to stir in the matter uninvited and, "if invited, would simply become the tools of wire pullers on each side"

23 These facts, and the reports from which they are taken, will, we trust, afford Your Lordship sufficient assurance that local prejudices and feeling in the matter of the licensing of liquor shops are not lightly disregarded, and that safeguards are, as a rule, imposed against their establishment in localities where they might prove a source of annoyance to the neighbourhood, or in such numbers that they might unduly facilitate drinking It is to the issue of general instructions for the guidance of district officers in dealing with excise questions, rather than to any scheme of local option that we must look, under the conditions of society in India, for the improvement of the Indian system of excise With this view we shall forward a copy of this Despatch and its enclosures to all the subordinate Governments. Looking to the difficulties that would attend any attempt to suddenly introduce uniformity of practice over such a vast area as India, we have not thought it desirable to issue specific instructions on the subject at the present moment The facts now brought together will enable each Government to learn what other Governments are doing, and to introduce such measures as may appear best suited to local conditions The procedure adopted in Bengal, where distinct instructions have been given to the licensing officers to ascertain and consider local opinion, and where directions have been issued that, where municipalities exist the Commissioners should be consulted in determining the location of shops, might perhaps be generally followed with advantage, but beyond indicating our view to this effect, we prefer to leave the settlement of details to the several Governments We shall, however, continue to give our attention to the subject, and we hope that it may hereafter be found possible to frame general rules, which Local Governments can supplement by the issue of instructions adapted to the special requirements of each province or locality

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No 1-0—2 7 E dated 19th February 1889

From—H J S COTTON Esq Officiating Secretary to the Government of Bengal

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of the orders of the Government of India No 496, dated 25th January 1889, in which the opinion of the Lieutenant-Governo is invited on the following questions —

(1) whether the outstill system, instead of being given a more extended trial, should be generally abolished, and

(2) whether a system of local option, as advocated by certain Associations, should be introduced in Bengal

2 In reply I am to say that the first of these questions has always been a subject of burning discussion in Bengal, and the Lieutenant-Governor considers that it will be impossible to give any answer to it, without considering historically the policy which has been followed from time to time in the management of the excise on country spirits in these Provinces The record of experience will be a more useful guide to future action than any expression of opinion based only on theoretic or abstract grounds A full historical sketch will, I am to say, be found in the Report of the Bengal Excise Commission of 1883 84, to which reference is invited for a complete exposition of the Bengal Excise policy, both historically and otherwise, and the Lieutenant-Governor therefore bids me to confine myself in this letter to a summary, which will bring into bold relief the important features connected with the changes made

3 Under Regulation XXXIV of 1793 an outstill system was established, and a daily tax

levied on each still at rates varying according to the importance of different localities Under Regulation X of 1813, sudder or central distilleries were established at the head quarters and in large towns of 21 districts, but the experiment was pronounced unsuccessful and in a very few years most of them were abolished By this Regulation outstills situated beyond 8 miles from a sudder distillery were to be managed as before but authority was also given to farm the exclusive right to manufacture and sell spirituous liquors for any period not exceeding one year Under Regulation VII of 1824 the limitation of farms to a term of one year was rescinded, and the farming system in other ways extended and strengthened The result of this Regulation was that the whole Province was soon practically let in farm At first the revenue increased, but it afterwards fell off from 9 lakhs in 1829 30 to 13¼ lakhs in 1834 35 This collapse in revenue was followed by the appointment in 1840 and 1844 of two Abkari Commissioners, whose jurisdiction was confined in Bengal Proper These appointments, again, were abolished in 1852 and 1853 but the system of excise, whether administered under special Commissioners or the ordinary staff of revenue officers, did not change, and as a rule was out still, which a few sudder distilleries only maintained where they had previously existed The farming system continued all along in Behar and Chota Nagpore

4 It may be said at once that the farming system, which remained in force in those portions of the Lower Provinces where drinking is most prevalent for nearly half a century was a thoroughly bad one Every encouragement was given to drinking for the more shops open, and the greater the consumption of liquor, the larger was the farmer's profit. Both from the revenue and moral point of view it is a system to be condemned The management of the outstill system was also very unsatisfactory shops were multiplied, and the result was too often the simultaneous increase of drinking and of the excise revenue These evils were so apparent that it was resolved by Government in 1859 to introduce the central distillery system in the place of all others It was pointed out that the existing system of outstills was objectionable because it involved no minimum rate of duty—indeed had no fixed excise on spirits at all—because much of the general dissatisfaction with the abkari system which existed had arisen from the outstill practice, and because that system looked for a revenue rather to a very large number of spirit shops and a great consumption than to a high tax and discouraged consumption A long controversy then ensued The objections to the general introduction of the central distillery system—objections which as it will be seen, experience has shown to be valid—were forcibly brought to notice, but they were overruled, and in 1863 peremptory orders were issued directing that outstills should be generally abolished and central distilleries established in their place When these orders were passed there were 96 central distilleries and 6 655 outstills in the Province four years later the number of outstills had been reduced to 165, and the number of central distilleries increased to 264

5 The change of policy upon which the Government of India have now called upon the Lieutenant Governor for an expression of opinion was therefore deliberately adopted more than a quarter of a century ago The experiment of the general abolition of the outstill system has been tried For a period of thirteen or fourteen years it was allowed full scope and the records of Government contain the amplest evidence of the effect produced The Minute recorded by Mr A Money C B Member of the Board of Revenue dated 25th January 1875 upon certain memorials which had then been presented against the Excise administration of Bengal, contains the following remarks —

"In 1859 the Government determined to extend the sudder distillery system as the best mode of maintaining a proper equilibrium between the real demand for liquor and the means for its supply The theory of this system is perfect Every ounce of liquor consumed pays duty before it is offered to the public The rise or fall of the demand is as correct in its indication as are the changes in a barometer and according to such should the duty be regulated The rate of duty becomes the best and proper check against undue facilities for drinking It logically follows that no necessity exists for imposing any limit on the number of shops The rate of duty provides the necessary check.

The theoretic advantage of a central distillery system was therefore fully appreciated but Mr Money went on to explain that the system had not fulfilled the hopes of those who had insisted on its extension throughout the Presidency Perfect in theory it was found to have two weak points in practice—the facilities it affords for fraud and the temptations and comparative immunity it holds out to illicit distillation It is impossible to prevent combination between the members of the Excise staff and the distillers and shopkeepers It is a simple and easy matter for instance to pass out of the distillery 50 gallons of spirit, taking duty on only 40 gallons and entering only 40 in the books, the profit on the odd 10 gallons being divided between the officer in charge of the distillery and the shopkeeper or it is an equally simple process to enter the whole of the 50 gallons in the register but at a strength much below the real strength, and to levy the duty on the registered strength and divide the profit on the margin which has escaped taxation On the other hand illicit distillation continues practically unchecked the revenue authorities have to trust almost entirely to the police, and experience has proved that the police are of very little use as abkari detectives Illicit distillation is usually carried on indoors, and the sale of the liquor in most cases proves nothing, as the distiller is the shopkeeper licensed by Government It was shown by careful enquiry in 1868 that in a very large number of shops, the details of which were specified in the report submitted, the amount of duty paid liquor sold was insufficient to give a profit to cover the license fees and other expenses and as it may be presumed that the liquor sellers did not carry on their business at a loss, the conclusion is inevitable that most of the liquor which they sold was smuggled

6 The extent of frauds committed by distillery officers under the central distillery system is discussed at some length on pages 54 to 57 of the Report of the Bengal Excise Commission. Many of the distilleries were situated, at great distances from either district or sub-divisional head quarters, in outlying jungly tracts and practically out of the reach of all effectual supervision The duty on the spirit manufactured was many times the cost of production, and it is not surprising therefore that distillery and excise subordinates combined almost everywhere to defraud the revenue by passing out the spirit either duty free or on payment of less than the proper rate The records of every year are full of cases in which the officers in charge of distilleries were convicted and punished and there can be no doubt that the number of frauds detected was very small compared with those not found out The Commission, by careful calculation and enquiry into the statistics of the number of gallons which paid duty and passed into consumption during the year 1875 76, ascertained that the amount of spirit fraudulently sent out from central distilleries in that year could scarcely have been less than 340,000 gallons, and may have amounted to as much as 560 000 gallons, and that the revenues were therefore defrauded of an amount varying from R7 70 000 to R12,70 000 There can be no doubt that frauds to a similar extent were perpetrated during every year of the central distillery system The Board of Revenue furnished elaborate comparative statistics in 1870 which showed that during the previous ten years the revenue receipts were 55 or 60 lakhs less than they would have been under the system which the central distilleries superseded The whole of this loss of revenue may be attributed to the collusion of the lower excise officials with the manufacturers.

7 The prevalence of illicit distillation during the central distillery period is no less conclusively established The Commission came to the conclusion which is supported by evidence recorded in their report that, especially in the mohwa-producing tracts, there was much illicit distillation during the period in which these tracts were exclusively supplied from central distilleries They considered that there was extensive smuggling along various parts of the frontier They were indeed of opinion that the harm done by illicit distillation and smuggling was less than the injury caused to the revenue by the illicit practices in central distilleries But they pointed out that the demoralisation occasioned by the prevalence of illicit distillation and smuggling was much graver than a mere loss of revenue, and they have shown with great force and justice that among the greatest evils connected with the prevalence of such illicit practices in India are the dangers of abuse of power on the part of the preventive and detective establishments employed to restrain them, and the opportunities which are afforded to harass and oppress innocent people.

8 The evils which are described by the report of the Excise Commission were sufficiently obvious at the time to the district officers by whom the distillery system was worked, and who saw its defects and they remonstrated with such persistence that the opposition to the system grew stronger and stronger until under Sir Ashley Eden's administration, it was almost entirely swept away and the outstill system substituted The orders for the abolition of the old system were very gradually and reluctantly passed, but when once a change in policy had been definitely established the pendulum soon swung to the very other extreme The principle was laid down by Mr Alonzo Money that the sudder distillery system should be adopted in towns and the outstill system in the interior with strict precautions against the tendency of the latter to multiply outstills in the interior and against the tendency of the former to increase shops in towns And so Sir George Campbell, while he was not fully prepared to admit that the central distillery system had failed from faults inherent in it, or that it was expedient to return to the monthly duty system in its old form, expressed his readiness, so long ago as in 187', to consider any recommendations that in specially remote and thinly populated tracts one or more stills should be licensed at a monthly fee, which would cover a fair duty on all the spirit that such stills could turn out. In a similar way Sir Richard Temple acknowledged in more than one Resolution that the outstill system had been found better adapted than central distilleries to outlying parts of the country In accordance with these views the number of central distilleries had been reduced from 257 the number in 1868 69 to 211 in 1877 78, and the number of outstills had increased during the same period from 261 to 862 But the orders of 1877 which directed that sudder distilleries should be maintained only at central and populous places, and that outstills should be introduced beyond this radius, immediately produced a more marked effect The very next year the number of outstills had increased to 3,911, and the central distilleries were reduced to 91 In 1880 81 there were only 22 central distilleries left in Bengal while the outstills had increased to 5,657

9 While avoiding one error the Excise administration of these provinces has thus fallen into another There can be no doubt that the abolition of the central distilleries was followed in many places by an increase in the consumption of liquor The Government was not unaware of this tendency, and steps were taken in 1880 81 to effect a reduction in the number of outstills By 1884-85 the number had been reduced to 3,747, but the evil was so great and urgent, and the price of liquor had been so obviously cheapened by the extension of the outstill system, that it became necessary to take special measures to remedy the evil and with this object the Bengal Excise Commission was appointed in December 1883 The report of this Commission is a landmark in the history of Bengal Excise It was submitted to Government towards the close of 1884 and was reviewed by Sir Rivers Thompson's Government in a Resolution dated 10th March 1886 from which it will be convenient to make the following extract :—

"8 The special object of the appointment of the Commission was to ascertain the causes of this increase and to suggest means by which they might be removed and their enquiries were directed mainly to these points In their opinion the primary cause of the growth of the habit of

drinking among the people is the influence of social, moral, religious changes in relaxing the restrictions which had previously kept large classes from indulging in spirituous liquors, but there have been other minor causes without which consumption could not have developed as it is seen to have done Increase in the purchasing power of the consuming classes is assigned as a reason for some portion of the increased consumption but the greater part of it must be otherwise accounted for and the Commission enumerate the following causes —

(1) The suspension in 1878 of the long established rule limiting the capacity of stills thus enabling the distillers to produce from their large stills greatly increased quantities of liquor at greatly reduced prices
(2) The excessive number of shops that have been licensed total population and area having alone been considered although the proportion of the consuming population to the total population varies greatly in different districts
(3) Improper selection of sites for shops

9 The recommendations which the Commissioners make for removing these causes of increased consumption and for remedying minor evils incidental to the present system, may be summarised as follows —

(1) Central distilleries should be re established in all large towns at the head quarters of districts in which there is a great demand for country spirit
(2) In other towns the stills should be grouped within one enclosure outside the inhabited parts of the town and care should be exercised in the selection of the retail shops within the town supplied by these stills
(3) In each district a maximum aggregate capacity for all outstills should be fixed and the number of outstills and size of each still should be determined with reference to the maximum aggregate All stills holding more than 10 seers should be of metal and should be registered and stamped by the Excise authorities The upset price of each still should be proportionate to its capacity and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength
(4) The aggregate capacity of the fermenting vats allowed to each still should also be fixed
(5) A minimum price should be fixed for the cheapest sort of liquor according to the circumstances of each district and the prices now prevailing On this subject Mr Reily dissented from his colleagues
(6) Excise establishments should be reconstituted on a more liberal scale

10 On the various recommendations made by the Commission on minor points it is unnecessary to dwell It is sufficient to say that the principles laid down by the Excise Commission have almost without exception been accepted by Government. The elaborate enclosures which accompanied my letter No L $\frac{P}{6}$ 5 dated 6th December 1888, will show how far it has been found possible to give effect to them during the past 2½ years In the face of all the difficulties which must everywhere accompany the introduction of a new system it cannot be said that all the restrictions recommended have as yet been successfully imposed but it may be fairly urged that great improvements have been effected that the principle has definitely been established that the distiller, under the outstill system is not free to brew as much spirit as he likes, and sell it whenever he likes, and that the levy of duty as well as the conditions both of distillation and sale are carefully regulated with reference to the existing local demand The system in force is in fact a system of regulated outstills and as the Excise Commission have been careful to explain if the producing capacity of the outstills is limited and the revenue paid on each outstill is calculated in proportion to its capacity there is little real difference in principle between such a system and the system of central distilleries

On the other hand the obvious advantages of the outstill system in repressing frauds and illicit distillation are retained It has been pointed out by the Excise Commission that almost all the abuses connected with the management of the central distilleries disappeared with their abolition in outlying and imperfectly supervised tracts There may be some openings for corruption at present but they are comparatively small and detection is much more easy with even moderately watchful supervision The outstill holder is urged by the strongest motive of self interest to do all in his power to put down illicit distillation while the retail vendor under the central distillery system, was often himself the chief illicit distiller

11 The success of the present system of regulated outstill distillation must, however, entirely depend upon whether it is found possible to limit the size of the stills and vats The Lieutenant-Governor has already observed that, unless the experiment of limiting their capacity or, in other words, of restricting the amount of proof spirit to be distilled in a month in each outstill, can be successfully carried out, he is unable to see how the outstill system can fail to degenerate into the old indefensible arrangement under which the outstill holder becomes a farmer pure and simple with full power and every inducement to cheapen his liquor and increase the consumption thereof to the utmost possible extent He has freely admitted that unless by some means the outturn of liquor from the outstill system can in practice be restricted, it will be exceedingly difficult, if not impossible, to justify the continuance of the system The regulation of the outturn and the levy of a proportionate duty on it are therefore the main points to which the efforts of the Government of Bengal and of the officers employed under Government in carrying out its excise policy are now directed Such regulation is deemed by some to be impossible, by others it is thought to be neither impossible nor even very difficult But difficult or easy, it is the point upon which the maintenance of the system turns

12 The Lieutenant Governor is convinced that the repeated changes which have been

made in the system of excise in country spirits are most injurious, and that no exclusive system can be adapted to these Provinces He desires me to express his emphatic concurrence with the following remarks recorded in paragraph 102 of the Report of the Excise Commission —

At the best every system of excise that has yet been devised has evils inherent in it, and dangers which have to be constantly guarded against There is no system either unobjectionable in theory or faultless in practice and all that can be done is to adopt for each place the form of taxation and manner of working which may seem best suited to it, and most likely to check avowed consumption without giving an irrestrainable impetus to unlawful practices This conclusion has forced itself upon the Commission as the main outcome of their enquiries and it has been clearly indicated throughout this report but they think that it cannot be stated too strongly and scarcely repeated too often For in looking back over the management of Excise in Bengal since 1790 nothing comes out more clearly than the mischief caused by the belief that the particular system in favour at a given time was the one perfect and universally applicable system, and by the determination of its supporters to introduce it everywhere and at all risks

The central distillery system failed, because it was indiscriminately applied to all parts of the country without proper means of supervision, and no better success was obtained when outstills were introduced with equal indiscrimination and equally without proper check and control It was with due regard to previous experience, and the recommendations of the Commission that the cardinal principle was laid down by Sir Rivers Thompson s Government that ' an outstill system properly regulated is the most suitable for the country in general but where special means of close supervision exist and a large drinking population is found in a small and well defined area, central distilleries in which alone a uniform tax can be levied on spirit according to its strength should be established ' Under these instructions no uniform system has been adopted but different systems have been applied which vary with the conditions and circumstances of different parts of the country The tendency to which Sir Steuart Bayley has always given every encouragement is to extend central distilleries to every locality favourable to their introduction The number of distilleries and distillery shops has increased from 21 and 479 in 1884-85 to 25 and 570 respectively in 1887 88 It is now in contemplation to gradually replace the outstill system by central distilleries throughout the whole tract of country in the immediate neighbourhood of Calcutta

13 These observations in which the history of the past has been reviewed and the present excise policy of the Government has been briefly described will, the Lieutenant Governor trusts be found to furnish a sufficient answer to the first of the specific questions raised in your present letter Sir Steuart Bayley is not prepared to look favourably on any proposal for the immediate or universal abolition of the outstill system in these Provinces He is not in a position to suggest the general introduction of any other system in its place Experience has decisively shown that the re introduction of the old central distillery system, as it was worked in rural tracts, would produce demoralising results which are certainly not less injurious to the country at large than are the evils of the outstill system The mere abolition of outstills in tracts where central distilleries cannot be introduced would obviously not tend in any way to diminish drunkenness The whole question of excise is now receiving an exceptional amount of consideration both at the hands of Government and from the Revenue officers entrusted with the administration, the supervision of the settlements of excise shops for the ensuing year —a process which includes enquiry into the number of outstills to be licensed the specific locality to be fixed upon for each outstill, the restrictions to be imposed on each outstill as regards still and vat capacity, the upset prices to be fixed in order to assimilate the rate of fee to the rate of duty payable on distillery liquor in the neighbourhood, and the minimum price to be sanctioned for retail sales,—has been imposed on a specially selected officer of standing and experience in excise matters, and the appointment of a Special Excise Commissioner in Bengal has been recommended to the Government of India and the Secretary of State with immediate reference to the necessity of enforcing organisation in the management of this important department The moment would, therefore in the Lieutenant-Governor's opinion, be very inopportune for venturing upon any new departure in the administration Every effort is now being made to improve existing systems on the lines of a policy accepted and approved, a large increase of expenditure has been incurred in the revision of distillery establishments and proposals are under consideration for further strengthening the special Excise preventive staff which is now too weak for efficient control It has already been reported to the Government of India that the transition from a system of unrestricted outstills to one of rigid regulation admits only of gradual accomplishment but that the facts in the possession of this Government afford good ground for believing that it may be worked to a successful issue The interruption to these reforms which would be occasioned by any such radical measures as the general abolition of the outstill system with nothing better than central distilleries to replace it in all localities, would create embarrassment and difficulties the end of which it is not easy to foresee

14 Turning now to the second question raised in your letter, I am to say that the Lieutenant Governor is convinced that it will not be possible to introduce into Bengal any such system of local option as has been advocated by the Associations who have presented memorials to the Secretary of State The peculiar conditions of society in this country are such that it is altogether impossible to delegate to local bodies the power of dealing with the complex and difficult problems connected with Excise administration In the first place it is not allowable for members of the Mahomedan community to openly

countenance or tolerate in any way the consumption of spirituous liquors The use of spirits is forbidden by the Koran As a matter of fact Mahomedans in Bengal are as a rule, very abstemious, and the upper classes rarely, if ever, indulge in drinking. The representatives of this community would undoubtedly, if it were in their power to do so, declare absolutely for the prohibition of all alcoholic stimulants It would be incumbent on them by the tenets of their religion to do so A Mahomedan gentleman although he may tolerate the consumption of spirits by others when he is not responsible for its repression, could not venture to rise in his place at a meeting of a Municipality or District Board, and authorize the establishment of a liquor shop anywhere or under any restrictions Similarly in the case of Hindoos who are not restrained by any religious sentiment from dealing fairly with excise questions it is no less the fact that the upper classes of the community who from the nature of the case, can alone find representation in local bodies are equally precluded from openly countenancing the establishment of shops for the sale of liquor Notwithstanding that many Hindoo gentlemen are without prejudice in regard to spirit drinking amongst themselves and will occasionally indulge in private It is a matter of notoriety that public opinion on the subject runs so strongly among them that one and all of them including those who drink in private would object in the same manner as the Mahomedans would do to any proposal for licensing a spirit shop The influence of public opinion operates almost as strongly within the Hindoo community in this respect as does the direct teaching of the Koran upon a Mahomedan If, therefore power without responsibility is entrusted to local bodies, whether Municipalities or District Boards consisting as such bodies must do of a large majority of Hindoo and Mahomedan gentlemen there can be no doubt but that the lower classes who are not represented but who habitually use stimulants would be driven to the consumption of illicit liquor, and the whole system of Excise administration would be thrown into confusion This condition of things is not likely to be materially modified for many years

15 It is necessary for the Government to guard against any such class tyranny as the introduction of local option in this country would infallibly create There is a certain proportion of people in Bengal—fortunately a proportion much less than obtains in most other countries but still considerable—who are accustomed to drinking and whose craving for stimulants must be satisfied 'It is,' as Mr Money wrote in the Minute which has already been quoted in this letter, "mere foolishness to expect that a certain proportion of the people of this country will not continue to use stimulants, or that the Excise revenue will not increase As the upper classes adopt more and more European habits we must expect to see them take the bad with the good and probably at first even more of the bad than of the good while as the position of the lower classes improves as agricultural produce yield a better price to the cultivator and yearly the number increase of men women and children who earn a livelihood such as they never dreamt of in mills and factories, there will be a larger consumption of everything the mass of the people care for They will wear more clothes they will eat more food and they will drink more liquor Any attempt to enforce sobriety in a country where illicit distillation is so easy and so difficult of detection would be a failure All we can do is to limit ourselves to supplying the demand and not to create it to open no new shops except on proof that they are required to meet an existing want and to act on an honest recognition of the truth that the Excise revenue is a very small matter in comparison with the comfort and well being of the people' It is not the case with the great bulk of the lower classes who habitually use stimulants that they drink only for the purpose of intoxicating themselves The statement is frequently made but it is not more true than it would be if applied to similar classes in England If, however this were the case, it would still be impossible to enforce sobriety by the prohibition of drinking and were it possible the risk must always be great that those who are used to drink would be driven from the comparatively innocuous spirit of the country to the consumption of more injurious drugs It is mainly for the protection of the labouring classes, who are accustomed to some stimulant that is incumbent on the Government to retain its authority over the liquor traffic and while regulating consumption by every means within its power, not to deny altogether to the unrepresented masses the opportunity of satisfying their reasonable craving It cannot be expected that local bodies would be in any degree representative of the classes who are affected by local excise measures To entrust the Excise administration of the country to their hands would lead to class intolerance and class restrictions which can only be obviated by the direct and independent action of Government

16 At the same time the Lieutenant Governor is of opinion that a proper deference should be paid to expressions of local opinion in questions connected with the liquor traffic as well as in other matters It is the duty of the Government to ascertain the sentiment and desire of the community amongst whom liquor shops are introduced to comply with it whenever possible, and not to overrule it except under circumstances where such a procedure can easily be justified The expression of opinion of Municipalities and District Boards, especially in regard to details such as the choice of sites and the like, will often be a valuable exponent of public feeling to which due attention should always be paid Such local sentiment is entitled to consideration and it will be found that various orders have from time to time been issued by this Government and the Board of Revenue in which the observance of this policy is enjoined It has been directed that the sites of shops should not be chosen near to market places, bathing ghâts and places of public resort, schools hospitals, places of worship, factories the interior of villages, the sides of roads leading to bathing ghâts or places of water supply, and in some districts along main roads or in villages inhabited by aborigines of known drinking habits The existence of a nuisance by reason of the establishment of shops is not

tolerated, and every possible concession to public opinion is accorded in such matters The Lieutenant-Governor, however, cannot admit that, under the existing conditions of these Provinces, there is any justification for going further than this, or for introducing in any shape a system of local option among local bodies, and for entrusting them with the power to prevent the sale of liquors

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No 994, dated 22nd February 1889

From—E J Sinkinson Esq Offg Secy to the Govt of India, Dept of Finance and Commerce

To—All Local Governments and Administrations

I am directed to request that (with the permission of (a) H E the Governor in Council / (b) H H the Lieutenant-Governor) the Government of India may be informed at a very early date, whether any, and if so what, rule or procedure is prescribed in requiring the wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality It should also be stated if the rules require the opinion of local public bodies to be asked, or if it is customary to do so, and whether attention is paid to any remonstrance which the residents or local bodies may make, or their wishes taken into consideration

(a) for Madras Bombay
(b) for Bengal North Western Provinces Punjab the other Administrations as in draft leaving out words in brackets

The Government of India also wish to be informed whether liquor shops are opened and closed at the discretion of the Officer of the Excise Department, or whether the Police or Magisterial authorities are consulted in the matter

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No 353—136 589 dated 3rd April 1889

From—Colonel C K M Walter Chief Commissioner Ajmere Merwara

To—The Secretary to the Government of India Department of Finance and Commerce

With reference to your circular letter No 994 dated 22nd February 1889, regarding the licensing and opening and closing of shops for the sale of intoxicating liquors in Ajmere Merwara I have the honour to forward copy of a letter No 792 R dated 29th March 1889, from the Commissioner, Ajmere Merwara, furnishing the required information

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No 792-R dated 29th March 1889

From—Colonel G H Trevor, Commissioner Ajmere Merwara

To—The Chief Commissioner Ajmere Merwara

With reference to your office endorsement No 204 dated the 27th ultimo giving cover to a copy of the Government of India Finance and Commerce Department letter No 994, dated 22nd February 1889 I have the honour to report that there are no special rules on the subject but it is customary in the Ajmere Merwara district that when a new shop for the sale of introxicating drugs in any locality is licensed or opened the District Superintendent of Police, Ajmere-Merwara and the public residing in its vicinity are consulted If any objection is raised by the public it is considered A similar practice is followed in the case of opening and closure of liquor shops Thus it will be seen that no liquor shop is opened or closed without the permission of the Collector of Excise Revenue, who is also the District Magistrate

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No 514—4056 dated 29th March 1889

From—The Secretary to the Chief Commissioner of Coorg

To—The Secretary to the Government of India Department of Finance and Commerce

I am directed to acknowledge the receipt of your letter No 994, dated the 22nd February 1889 and in reply to say that, although no rules on the subject have been prescribed the Commissioner of Coorg reports that it is the practice to give due attention to the wishes of the residents before sanction is accorded to license a shop for the sale of intoxicating liquors or to close any shop

2 The Commissioner further reports that the Police and Magisterial authorities are consulted before orders are issued for closing any shops when this is urged as a police measure But since 1886 87 35 shops have been closed almost wholly on grounds of administrative expediency and as a means of checking the disposition to drink among the people, while only one new shop was opened

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No 115-G dated 17th March 1889

From—G S Forbes Esq Secretary for Berar to the Resident Hyderabad,

To—The Secretary to the Government of India, Department of Finance and Commerce

In reply to your Circular letter No 994, dated the 22nd February 1889, I am directed

to forward a copy of the letter No 408 G, dated the 13th March 1889, from the Commissioner, Hyderabad Assigned Districts furnishing a portion of the information called for by the Government of India regarding the establishment of liquor shops in Berar

The Commissioner has been asked to report further whether it is customary to take the opinion of local public bodies before sanctioning the opening of a new liquor shop

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No. 408 G dated 13th March 1889

From—T CHICHELE PLOWDEN Esq Commissioner Hyderabad Assigned Districts

To—The Secretary for Berar to the Resident Hyderabad

In reply to Circular from the Government of India (Financial Department) No 994, dated 22nd February, forwarded with your endorsement No 740 of the 6th March I have the honour to say that in the Abkari Rules* in force in the Hyderabad Assigned Districts no provision is made for ascertaining the wishes of residents or for consulting public bodies before establishing, in any locality a shop for the sale of intoxicating liquors I cannot find that any remonstrance regarding the location of a liquor shop in any particular place has ever been received in the Commissioner s Office, but if one were received it would undoubtedly meet with full consideration With regard to the further question in paragraph 2 the number of shops and the locality of each shop is fixed by the Deputy Commissioner of the district and is specified in the contractor s license There are no Excise Officers in the Hyderabad Assigned Districts other than the ordinary district officials

* Now under revision

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No. 128 G datad 3rd April 1889

From—G S FORBES Esq Secretary for Berar to the Resident at Hyderabad

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

In continuation of my letter No 115 G, dated the 17th ultimo, I am directed to state that the Commissioner Hyderabad Assigned Districts reports that it is not customary in the Hyderabad Assigned Districts to take the opinion of local public bodies before sanctioning the opening of a liquor shop

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No 1668—77 dated 15th March 1889

From—L K LAURIE Esq Offg Secretary to the Chief Commissioner Central Provinces

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 994 dated the 22nd ultimo enquiring (1) whether any and if so what rule or procedure is prescribed in the Central Provinces requiring wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality (2) whether the rules require the opinion of local public bodies to be asked or if it is customary to do so and (3) whether attention is paid to any remonstrance which the residents or local bodies may make, and whether their wishes are taken into consideration You further ask for information as to whether liquor shops are opened and closed at the discretion of the officers of the Excise Department, or whether the Police or Magisterial authorities are consulted in the matter

2 In reply I am to forward a copy of a letter from the Commissioner of Excise Central Provinces No 394 dated the 4th instant and to state that almost all the liquor shops now established in these Provinces have been open for many years and new shops are as a rule only opened upon a representation being made to a Deputy Commissioner, that there is a local demand for such a shop Acting upon the orders of the Chief Commissioner Deputy Commissioners have recently considered the question whether in any part of their districts the number of shops might not be reduced without causing inconvenience to the public and several hundred shops have been closed in consequence

3 It is only in one or two of the larger towns of these Provinces that there exists an educated body of residents whose opinion on a question of licensing shops might be worth appealing to, and owing to the subject of drinking being one on which the better classes of natives ordinarily forbear to touch it would be unprofitable to invite them to consider a matter which in their estimation, concerns the lower orders only It has not been thought necessary hitherto, therefore to make any rule requiring the wishes of residents or of local public bodies to be asked before a new shop is opened, and in view of the fact that the licensing authority in these Provinces is the District Magistrate it does not, in the Chief Commissioner's opinion seem necessary that such a rule should be promulgated To attempt to apply the principle of local opinion in the small hamlets and rural tracts of these Provinces would, Mr Mackenzie thinks, only lead to anomalies and absurdities

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No 394, dated 4th March 1889

From—The Officiating Commissioner of Excise Central Provinces

To—The Secretary to the Chief Commissioner Central Provinces

With reference to your endorsement No 1282—67, dated 27th ultimo, I have the honour to report as follows

2 By section 13 of Act XXII of 1881 (which is the Excise Act in force in these Provinces)—

Subject to the rules made by the Chief Controlling Revenue Authority* the Collector may grant license for the sale of foreign spirit and foreign fermented liquor, wholesale or retail and for the retail sale of country spirit or country fermented liquor within his district or any part thereof, or at any place therein

* i e the Chief Commissioner—vide Section 3 (a) of the Act

3 It is thus clear that the licensing authority is *the Collector* The "Excise Department in these Provinces is composed of the Excise Commissioner and of the Excise Darogas (one for each district) The Darogas act under the orders of the Collector, and the Excise Commissioner can only guide the action of Collectors, in matters in which their discretion is absolute by advice and suggestions It will be seen that in respect to the opening and closing of liquor shops the discretion of Collectors is absolute"

4 By the rules framed by the Chief Commissioner under Section 13 of Act XXII of 1881 a district shall be divided into retail vend circles of convenient size and the licensee of each circle shall have the monopoly of retail sale therein The number of shops which may be opened in each circle *shall be fixed by the Deputy Commissioner* "

5 Thus the Deputy Commissioner who in these Provinces exercises the powers of a Collector (*vide* Section 3 (*b*) of Act XXII of 1881) has absolute discretion in the matter of the number of shops to be licensed The "Excise Department" has nothing (immediately) to do with the opening and closing of shops The Excise Commissioner can only offer advice and bring to notice anomalies In paragraph 28½ of the Excise Manual (drawn up by the Excise Commissioner) will be found the advice which that officer has placed on record with regard to the general subject of licensing spirit shops No more shops should be licensed than are necessary to meet the legitimate requirements of the liquor consuming classes A permanent shop should not be licensed at a place where there is not an established and steady demand for country spirits

6 This advice is to the best of my belief everywhere acted upon Deputy Commissioners are the Chief Magistrates of their own districts and the heads of the District Police They are concerned in the maintenance of order and the removal of all nuisances, and if they thought that spirit shops existed anywhere in excess of the demand and were merely a nuisance to decent people they would be sure to abolish them It is a mistake to suppose that the power of multiplying shops is in the hands of a special department whose interest it is to see the liquor trade prosper

7 I am not aware that there are any *rules* requiring "the wishes of the residents to be ascertained before a liquor shop is opened in any locality As indicated in the paragraph of the Excise Manual quoted above the consumption of liquor is not universal but is confined to certain *classes* The practice is to ascertain (usually through the Excise Daroga) whether the classes who consume liquor demand a shop at any particular place The soundness of the conclusion arrived at is tested by the bids made for the shop at the annual auction If the local sales are small the shop will not fetch a good price and shops that do not fetch a reasonable price are usually closed If the residents of any locality petitioned for the closing of a shop the Deputy Commissioner would be sure I think to take their wishes into consideration, but I cannot recall a single instance of any such a petition having been made

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No 479 to F dated 19th April 1889

From—H THIRKELL WHITE Esq Officiating Chief Secretary to the Chief Commissioner Burma,

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 994 dated 22nd February 1889, concerning the practice in this Province in regard to the extent to which the wishes of the people are considered in connection with excise arrangements

2 In reply to the questions asked in your letter I am to report that there is no rule which requires the wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality In practice weight is given to the expressed wishes of the residents

3 It has not been customary to consult local public bodies but attention is paid to any remonstrance which the residents, or local bodies may make and their wishes are taken into consideration For example the Deputy Commissioner, Pegu in his Excise Report for 1887 88 mentions the case of two shops licensed for the sale of Hlawza, both of which were closed owing to representations made by the respectable residents that the shops were demoralizing the young men of the neighbourhood In Upper Burma shops were in the same manner closed in deference to the wishes of the people In March 1888 the Deputy Commissioner, Sagaing suggested the advisability of closing a shop licensed for the sale of liquor at Chounggoo on the ground that the trustworthy and influential inhabitants of that township were strongly averse to the sale of liquor On the Deputy Commissioner's recommendations the shop was closed In the same manner in 1888 in the Kyaukse district, the license granted for a shop near the railway station was withdrawn on a representation made by the railway authorities In Moulmein an opium shop was closed in one quarter of the town in deference to the wishes of the inhabitants In the Arakan Division all opium shops have been closed in the Kyaupyu and Sandoway districts, and only one allowed to remain in the Akyab district

Were there time to consult district officers these instances could be easily multiplied The instances quoted are only those which have been brought directly or indirectly to the Financial Commissioner s notice since he has been in office a period of only ten months

4 The question whether liquor shops are opened and closed at the discretion of the officers of the Excise Department or whether Police or Magisterial authorities are consulted in the matter, does not concern this Province as the local excise arrangements are under the control of the Deputy Commissioner who is the Chief Magistrate of the district

No 762 dated 12th March 1889

From—F C DAUKES Esq Officiating Secretary to the Chief Commissioner of Assam

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed by the Chief Commissioner to acknowledge the receipt of your letter No 944 dated 22nd ultimo on the subject of the selection of sites for shops for the sale of intoxicating liquors

2 As you ask for a reply at a very early date, it has not been possible to refer to district officers but, so far as the Chief Commissioner has been able to ascertain from the records of this office and on reference to the Commissioner of Excise the matter is one which does not seem as yet to have attracted much public interest in this Province

Agents of tea gardens have sometimes a word to say for or against the establishment or maintenance of a shop in a particular locality and in one instance some members of the Brahmo Somaj a Bengalee sect having a few members here and there in this Province objected to the site of a shop Such representations seem to have always received consideration here and Mr Fitzpatrick would always insist on their receiving the very fullest attention but there is no rule requiring the wishes of residents of the neighbourhood to be ascertained or no procedure prescribed for ascertaining their wishes nor, I am to say does the Chief Commissioner think any such rule or procedure would be desirable as he believes that the only result of it would be that when one or two rival bidders succeeded in purchasing the lease of a shop at one of our auctions where the competition is often very virulent his opponents would at once set about getting up a petition signed by numbers of persons really absolutely indifferent about the matter in order to compel him to change the site

3 The proper mode as it seems to the Chief Commissioner of treating such a matter in dealing with a population like that of Assam is for the district officer to take up the question of the suitable location of shops himself carefully considering any suggestions or objections which may be made by persons interested, but feeling himself bound at the same time though no objection or suggestion may be made to see that the site of the shop is not open to any objection This is in fact already done to a certain extent here but the Chief Commissioner has recently thought it well, having regard to the light which has been thrown upon the nature of the objections which may present themselves to a particular site by the inquiries made last year in Bengal to issue special instructions for an inquiry into the subject which will be found in paragraph 2 of his note on country spirits dated the 16th January 1889, a copy of which is enclosed

4 As regards local public bodies *i e*, Local Boards and Municipal Committees there is no rule requiring them to be consulted on such matters nor does the Chief Commissioner consider it desirable that there should be These bodies in Assam are not and cannot be made representatives of the people to such an extent as would warrant anything of the kind and there would, he thinks moreover be a serious danger that if they were called on to deal with such a subject the treatment of it would practically fall into the hands of individual members of an intriguing turn having their own objects or those of their friends or hangers on to serve It must be remembered—and it is fortunate both for the cause of temperance and in the interests of the revenue that it is so—that the competition for liquor licenses is here usually a matter of keen competition, and one over which much manœuvring and much ill will are expended and that it is sometimes possible by forcing a licensee to change the previous site of a shop to put him to considerable difficulty and expense in getting another

5 In reply to the question asked in the second paragraph of your letter I am to say that there is no separate Excise Department in Assam The excise in each district is looked after by the Deputy Commissioner who is Magistrate of the District, under the control of the Commissioner of the Division in the Assam Valley and of the Commissioner of Excise (the same officer who is Inspector General of Police) in the rest of the Province Over both the Commissioner of the Assam Valley and the Excise Commissioner the Chief Commissioner, in this as in all other matters exercises a very close supervision and he thinks he may venture to say the departmentalism has very little to do with the decision of such questions as arise

Dated 7th June 1888

From—H C WILLIAMS Esq Commissioner of Excise Assam

To—The Secretary to the Chief Commissioner of Assam

YOUR note of 17th January about action taken on Bengal Excise Commission Report

I have delayed replying to it till now, firstly, because I was out in camp at the time and had not the necessary books with me, secondly, after my return I had annual reports on hand and thirdly, because no action could be taken except at the beginning of a financial year, as due notice must be given of any important changes made in our excise system

Six recommendations were made by the Excise Commission as detailed in paragraph 9 of the Resolution of the Government of Bengal on the report,—*vide* page 496 of *Calcutta Gazette* of March 24th 1886

Shortly after this Resolution came out Mr Ward went through it with me, and decided that it would be better to wait and see what Bengal did in the matter, and how far the alterations made there proved a success Some time has now elapsed and certain reforms may well be introduced from the beginning of next year

The first recommendation of the Commission was that—

(1) Central distilleries should be re established in all large towns at the head quarters of districts in which there is a great demand for country spirit

This suggestion was at once adopted in Bengal where special means of close supervision existed, and where a large drinking population was found in a small and well defined area, and distilleries were started at most of the head quarters and subdivisional large towns,—*vide* paragraph 79 of Bengal Excise Report for 1885 86

Now, in this Province though there is a very large demand in some districts, there is no large town compared with Bengal, and certainly no large town where there is any great demand for country spirits, and I do not think there is the slightest need for the introduction of this system There is also no special means of close supervision in existence without a considerable increase in establishment and expenditure

The second recommendation was—

(2) 'In other towns the stills should be grouped within one enclosure outside the inhabited parts of the town, and care should be exercised in the selection of the retail shops within the town supplied by these stills

This practice had apparently been going on for some time in Dacca and Jessore in Bengal (paragraph 80 of Bengal Report for 1885 86), but nothing more seems to have been done with regard to it, and the Lieutenant Governor has not thought it necessary to lay down any orders on the subject In this Province no orders are needed Individual at times object to the sites of shops but the only case I know of where any sect objected to the site of an outstill was in 1885, when the Brahmo Somaj at Sylhet objected to the position of a shop, and the Deputy Commissioner was directed to move it.

The third recommendation was—

(3) In each district a maximum aggregate capacity for all outstills should be fixed and the number of outstills and size of each still should be determined with reference to maximum aggregate

All stills holding more than ten seers should be of metal, and should be registered and stamped by the excise authorities

The upset price of each still should be proportionate to its capacity and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength

The first part of this proposal was to prevent the sudder distilleries being ruined by cheap liquor brought in from the outstills In the Patna district it was decided to make a full experiment of these proposals, and enquiries were made about the aggregate liquid capacity as well as the working capacity, of the stills in use Apparently the results in Patna were a success and the experiment was extended to ten other districts in 1887 88 (*vide* paragraph 4 of Resolution on Bengal Excise Report for 1886 87 In consequence of the figures received from officers about the liquid and working capacity of the stills reductions in the total sanctioned amounts were made (*vide* paragraph 85 of Bengal Excise Report for 1886 87) It was also settled that the upset price should not be less than 50 per cent of the gross monthly profits In the licenses issued for the current year in Bengal the liquid capacity of the still has been limited, the still if of metal is to be marked or stamped

In this Province, after making numerous inquiries in Sylhet and Cachar in November and December 188 , I drew up a series of questions which were circulated with Chief Commissioner's Circular No 8 of 22nd February 1887 Last year's replies received were, however, not satisfactory, and Deputy Commissioners were again directed in the Chief Commissioner's Resolution on the Excise Report to make further experiments and also to make further tests of the strength of country spirit in my letter No 535—538, dated 7th November 1887

I am afraid however, the information submitted is again scanty

A supply of hydrometers has been ordered for Sylhet and Cachar, and should be out before next cold season These are to be of glass

The question to be decided is whether with the present vague information we have and the utterly unreliable accounts submitted by the shopkeepers, it is worth while fixing a limit to the liquid and working capacity of the stills in a district I am inclined to think it is not but if the Chief Commissioner wishes, the experiment could be made in Cachar, where the absence of locally made liquor (*i e*, Cachari *madh*) would render it more likely to give true results I would recommend the introduction of the system that all stills of over ten seers working capacity be of metal and that they be stamped and registered As there is no Excise Establishment this duty will devolve on the Police. If approved of I will ascertain what stamps are used in Bengal, and will get similar ones for this Province With regard to the upset price, it is very difficult to get at the monthly profits, and I think the only upset price that can be established is the average price of the three previous years

The fourth proposal of the Commission was—

(4) The aggregate capacity of the fermenting vats allowed to each still should also be fixed

The Lieutenant Governor of Bengal considered that no general rule about this could be laid down, as his proposal was subsidiary to that for the limitation of stills but from the Resolution on the report for 1886 87 it appears that, where outstills compete with sudder distilleries the number and size of fermenting vats has been restricted and in the new licenses in Bengal this restriction is inserted so the rule has been apparently mad general

If the Chief Commissioner decides to limit the capacity of stills the capacity of the fermenting vats must also be limited

The fifth recommendation was —

(5) A minimum price should be fixed for the cheapest sort of liquor according to the circumstances of each district and the prices now prevailing The Lieutenant Governor decided on trying this proposal, principally because it has been worked in Madras and Assam In Madras it was abandoned and in Assam it has only been tried under the peculiar circumstances attendant on the sale of the country spirit liquor at Shillong The experiment was tried in Patna and apparently worked well

I do not think that any rule of the kind is needed in this Province As a rule the price is not less than 8 annas a bottle though in some places it is sold at 4 annas and I do not think there is any chance of its going below that price This is very different to the 4 pice, 6 pice, and 2 annas a bottle which is found in Bengal As soon as the report came out the Deputy Commissioner of Cachar was asked his views as to enforcing this minimum rate, and he was against it and the Chief Commissioner then decided that nothing more need be done about it, till it was seen what the result of the experiment was in Bengal

The sixth recommendation was—

(6) Excise establishments should be reconstituted on a more liberal scale

This proposal was at once adopted in Bengal In nine districts special Excise Deputy Collectors were appointed (*vide* paragraph 87 of Bengal Report for 1885 86 and the views of the Board on the subject), and a special officer was appointed to superintend all the changes (paragraph 91 of Report for 1886 87) In Assam nothing has been done, and in fact the excise establishments in Sylhet were reduced as shown in the margin, but an extra muharrir has just been sanctioned as it was found impossible to get on with the existing staff This is the recommendation on which many of those preceding really hang as if an excise establishment were started the main proposals of the Commission could be carried out but with the present agency it is almost impossible At present the charges for excise are almost *nil* against very large receipts but I do not know whether the Chief Commissioner under the new Provincial contract is disposed to sanction more expenditure To carry out the wishes of the Commission we should require a special Deputy Collector in Sylhet, Cachar and two for the Assam Valley districts and an Excise Sub Inspector for each of the plains districts, with their attendant peons

In 1884 85
One Sheristadar at R40 to R50 per month
Muharrir at R20 to 30
Four peons at R6 each = R24
1885 86
One Muharrir on R30 per month
1886 87
Ditto on R30 per month
1887 88
Ditto on R30 per month

It must also be remembered that in the opinion of the Commission adulteration prevailed much more in central distilleries than in outstills and that bad fermentation and distillation was the main cause of the country spirit being so highly tainted with noxious alcohols (page 128 of Commission's Report) As we have no central distilleries, and assuming that the remarks would be equally applicable to this Province there would not be *prima facie* the same justification for incurring largely increased expenditure

It is also noteworthy that, though there have been numerous complaints about the bad effects of the country spirits in this Province, they have not been quite so numerous in the last few years, and the results of bottles supposed to contain very noxious contents, when sent to be analysed have not been unfavourable to the sellers

I am therefore of opinion that it is not necessary at present to undertake the greater reforms advocated by the Excise Commission, and so incur very considerable expense

Besides the proposals enumerated above, the Commission made some minor proposals, *viz* about the sites of shops the hours at which they should open and close prohibition of sale of liquor to children, limiting sale to two bottles, &c (pages 118 119 of Report) With regard to their remarks about sites in Assam, if shops are not put near gardens the coolies will always make their own liquor In Bengal the hours for closing shops are 8 P M from 16th October to 15th March, and 9 P M from March to October, and they are opened at sunrise, while in Assam the hours are from sunrise to 9 P M I do not think any change needed The prohibition of sale to children under 12 has been inserted in the Bengal licenses, and should be inserted in Assam The proposal about two bottles limit has not been adopted in Bengal, and I see no reason for its adoption here With regard to the question of the increase of shops deprecated by the Commission the following shows the number sanctioned for the last five years The increase has been very slight, considering

the large increase in coolie population, and the number of additional tea gardens opened in Sylhet especially —

| | Number of shops |
|---|---|
| 1882-83 | 232 |
| 1883 84 | 226 |
| 1884-85 | 247 |
| 1885 86 | 247 |
| 1886 87 | 248 |

I send for the Chief Commissioner's perusal the license form at present in use in this Province and that prescribed for Bengal this year The new additions I have marked in red ink They are it will be seen, very important, and some changes should be adopted from next year

The following figures relate to the paragraphs in the new license

I would adopt the alterations in the preamble, also those in paragraph 1, substituting 'Chief Commissioner for Board of Revenue'

*Paragraph II* —I would adopt the changes except that of limiting the liquid capacity

, *III* —I would adopt (*a*)

*VI* — Ditto

*Paragraphs VII and VIII* —I do not think are necessary though I have no objection to the last named (*b*)

*Paragraph IX* —Should certainly be followed

, *XI* —Certainly not wanted

" *XII* —I would adopt

, *XIII* —Also

*XVII* —This differs a great deal from the present form, which does not distinguish the different kinds of liquor, and divides it into gallons quarts and pints As a rule no one knows what a gallon is and though half bottles are sold the classification of them is not much needed In Assam there are in most shops two or three liquors sold at different prices, though I only know the names of *bangla* and *phul* and it would be very valuable information if we could get out how much of each kind of liquor is sold I would suggest that by description of liquor the licensees should be directed to fill in the different priced liquors We shall have great difficulty in getting column 3 filled in and the figures will be vague

*Paragraph XVIII*—Should run as follows —

That he at once produce for inspection, on the demand of any excise officer above the rank of a chaprassee or of any police officer above the rank of a constable his license and correct accounts and that he do not prevent any excise or police officer of whatever grade from entering his shop at any hour of the day or night.

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Note by D FITZPATRICK Esq Chief Commissioner of Assam dated 16th January 1889

1 I have now in a note put up below dealt with the 3rd, 4th and 5th proposals, so far as it seems to be possible to deal with them at this moment, and I need say nothing about the first

2 As regards the second of course we would not allow the process of distillation to be carried on anywhere where it was found to be a nuisance and it may be that if it is complained of anywhere as a nuisance we shall have to adopt some such system of having the liquor made outside the town as has been suggested I see the Lieutenant-Governor of Bengal in his Resolution on Mr Westmacott's report commends this matter to the consideration of the Board of Revenue, but I don't think that in the absence of complaint we need trouble ourselves about it

The matter of the location of shops however (which has got mixed up with it, owing to out stills being usually on the same premises as the shops) seems to demand attention Mr Westmacott's report shows that a good deal of the complaints (true or false) made in the Hooghly district derived whatever foundation, or semblance of foundation they had from the injudicious way in which shops were placed, and I think that in order to guard against anything of the sort here we ought to take the matter in hand without waiting for complaints to be made The Report of the Excise Commissioner, Mr Westmacott's report and the Lieutenant Governor's Resolution on the latter will show the importance of the point, and the sort of localities that are considered objectionable, and I should be glad if the Commissioner of Excise, after referring to them would issue a circular with a view to ascertaining what abkari shops are now established on sites open to objections of the nature referred to, and what steps can be taken for having them moved

3 The sixth proposal was one for increased establishments, and I am certainly not prepared at this moment to consider it, though we may have to do so hereafter if we adopt proposals like (3) (4) and (5)

4 I agree as to the alterations of the form of license except that as stated in the margin of Mr Williams note I would not adopt paragraph III of the Bengal form which it seems to me is not required, as we are not going to restrict apparatus If this note is in time, the alterations may be made in the next licenses issued

(*a*) I can't see why we should trouble him and ourselves in this way if we are not going to limit the capacity —D F

(*b*) There is the objection that it is unnecessary and useless under our system —D F

No 1-O—2 16E dated the 4th April 1889

From—H J S COTTON Esq Officiating Secretary to the Government of Bengal

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 994, dated the 22nd February 1889, enquiring—

(1) whe her any, and if so what rule or procedure is prescribed in Bengal requiring the wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality

(2) whether the rules require the opinion of local public bodies to be asked or if it is customary to do so,

(3) whether attention is paid to any remonstrance which the residen s or local bodies may make and whether their wishes are taken into consideration, and

(4) whether liquor shops are opened and closed at the discretion of the officers of the Excise Department, or whether the police or magisterial authorities are consulted in the matter

2 In reply to the first three questions raised by the Government of India I am desired to say that no hard and fast procedure has been prescribed in these provinces Local officers are guided by the following instructions which were issued by the Board of Revenue in their circular No 666 B dated 2nd June 1886 —

The Board are averse to laying down a hard and fast rule on the subject of the selection of sites and the Government have only insisted on greater care being exercised in the matter The following principles may generally be observed Each shop should be fairly accessible as the more public is the place of vend the better will be the supervision local opinion should be considered though not necessarily followed on the other hand sites should not without some good reason be chosen near to market places bathing ghats and places of public resort schools hospitals places of worship factories the interior of villages the sides of roads leading to bathing ghâts or places of water supply and in some districts the sites of main roads and villages inhabited by aborigines of known drinking habits

It was recently brought to notice by Mr Westmacott's enquiries in the Hooghly district that the Board s orders respecting sites had been neglected in some cases, and the opportunity has again been taken to enjoin Collectors to be specially careful in selecting sites where complaints have been made or where it is found that from any reason the sites already selected are objectionable It has been pointed out that, as a general rule out tills should not be in bazaars or at the entrance to bazaars and that though they should be easily accessible to persons requiring liquor they should not be in such situations as to obtrude themselves on the attention of the public, or to render persons passing by subject to annoyance from those who drink at the outstills

The Board report that remonstrances against the grant of a licen e or selection of a site are seldom made by residents or by local bodies but that their wishes when expressed, are duly considered and are not disregarded without good reason

In regard to municipalities, it was directed by this Government in 1884, in accordance with the recommendation of the Excise Commission that the Municipal Commissioners should be consulted in the choice of sites and it is now reported by the Board that due attention is paid to the views of these local authorities before opening liquor shops within municipal limits

3 With reference to the last enquiry of your letter I am to say that under the excise rules now in force the Collector is required to lay before the Magistrate, and where there is a cantonment, before the officer commanding the station a list of all the shops to be licensed during the ensuing official year The Magistrate is empowered to object to any new site on which it is proposed to open a new shop and to any old site if the experience of the past year has suggested doubts as to the advisability of renewing the license After the licenses are sold, the Magistrate is again consulted with regard to the character of the licensees, and may object to any person who appears to him to be unsuitable

In Calcutta a certificate of good character from the Commissioner of Police is required before a license can be finally granted and issued The Excise Superintendent is also required to consult the Commissioner of Police with regard to every new site and no such site is let by auction or otherwise unless it has been approved by both officers subject to a reference to the Board of Revenue in case of disagreement Before a shop is opened on a new site, notice of the intention to do so is published at the police station and in a conspicuous place on or near the proposed site at least fifteen days before the grant of the license and all objections urged by the inhabitants are carefully considered by the Superintendent in communication with the Commissioner of Police There have quite recently been several instances in Calcutta in which when the neighbouring residents have objected to the site of a shop for sufficient reasons, permission to open it has been refused by the police authorities

4 A license which has been regularly issued can only be cancelled during the period of its currency by the Collector, under section 29, Act VII (B C ) of 1878, if the fee or duty therein specified be not paid if any other condition of the license is violated, or if the holder is convicted of a non bailable offence The police and magisterial authorities are not ordinarily consulted when a shop is closed under this procedure

No 124—XII-90 A., dated 9th April 1889

From—R SMEATON Esq Secretary to the Government of the North-Western Provinces and Oudh Financial Department

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No 994, dated 22nd February 1889, in which you ask for information on certain points in connection with the excise arrangements for liquor shops in the North Western Provinces and Oudh, and in reply to communicate the following remarks for the information of His Excellency the Governor General in Council

2 No rule exists in these provinces requiring the wishes of the residents to be ascertained before a liquor shop is licensed in any locality nor do the rules in force direct that the opinion of local public bodies on such matters is to be obtained Rule 74, however, of the Excise Rules (Excise Manual page 0) provides that opportunity shall be given to zemindars and neighbours of objecting to the position of such shops and any representation made by them or by local public bodies receive, I am to say all due consideration

3 With regard to the enquiry made in paragraph 2 of your letter I am to state that liquor shops are opened and closed at the discretion of the Collector of the district, who is not only the local head of the Excise Department but is also the chief police and magisterial officer It is customary for Collectors in such matters to consult their subordinates (Joint and Assistant Magistrates or Deputy Collectors) one of whom is as a rule, placed in special charge of the Excise Department under the general supervision of the Collector

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No 644 dated 30th March 1889

From—H C FANSHAWE Esq Junior Secretary to the Government of the Panjab,

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 994 of 22nd February last, and in reply to submit the following information with reference to the questions asked by the Government of India

2 As regards the enquiry made in paragraph 2, I am to explain that the District Magistrate is also head of the Excise and Police Administration of each district of the Punjab and that therefore no liquor shops are opened or closed without the knowledge and consent of the officer who is responsible for the criminal and police administration of the district

3 As regards the enquiry made in paragraph 1 concerning the opening of new shops, which in this province must be sanctioned by the Commissioner of the Division, I am to say that by Rule 52 of the Excise Rules of the Punjab issued by the Financial Commissioner (copy enclosed) it is laid down that no shop shall be opened in a village the inhabitants of which object to its presence No special procedure has hitherto been prescribed for the purpose of ascertaining the wishes of the people, and no doubt various officers have adopted various ways of procuring this information The Lieutenant Governor is, however able to say from his own knowledge that in various places in the Province shops have not been opened because of the objections of the inhabitants, and that in some cases licenses have not been renewed for the same reason and His Honour cannot recall any instance in which a liquor shop was opened in spite of the wishes of the residents Sir James Lyall is prepared to make the existing rule stronger than it is at present and to require the officer in charge of the Excise of each district (a) to give the residents of any place in which it is proposed to open new shops due opportunity of objecting if they wish to do so and (b) to duly consider the objections which may be made, and the Financial Commissioner and Commissioner of Excise will at once be consulted as to the best way of framing such a rule.

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Copy of Rule 52 of the Excise Rules of the Panjab

*Rule 52*—No shop should be allowed to be established in a conspicuous position adjoining a road, where there are few or no other habitations, or in a village the inhabitants of which object to its presence

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No 200 dated 18th March 1889

From—C A GALTON Esq Secretary to the Government of Madras Revenue Department,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

With reference to your letter dated 22nd February 1889, No 994 I am directed to forward the accompanying copy of the Proceedings * of the Board of Revenue furnishing the information asked for regarding the opening and closing of liquor shops in the Madras Presidency.

* No 763 dated 8th March 1889

2 I am also to forward for information, copy of the Board's Standing Order No. 61 regarding the regulation of stills and shops in the Presidency

Extract from the Proceedings of the Government of Madras Revenue Department,—No 783, dated 8th March 1889

**Read the following—**

Proceedings of the Board of Revenue (Separate Revenue), dated 8th March 1889 No 763 (Mis ) on endorsement of the Secretary to Government, Revenue Department dated 4th March 1889 No 1331 referring to the Board of Revenue, for report letter from the Government of India dated 27th February 1889 No 994 F and C

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RESOLUTION —It is not the custom in the Madras Presidency to consult the wishes of the residents before a shop for the sale of intoxicating liquors licensed in any locality nor is the opinion of local public bodies asked In vast majority of the places where liquor shops are opened, there are no public bodies and even in the towns where there are public bodies those bodies are not representative as they rarely contain even a sprinkling of number of the castes which drink intoxicants

2 Liquor shops are now not frequently opened in new localities, the number of sanctioned shops is being rapidly reduced, and shops are licensed year after year practically in the same localities Remonstrances by residents are occasionally received and attention is paid to them after such inquiries as may seem necessary

3 Liquor shops are not opened at the discretion of the Excise Department but the Police are consulted and as the District Magistrate in his capacity as Collector is also the chief licensing authority the Magistracy are fully informed of all changes in the locality of shops

4 Liquor shops are closed without reference to the Police or Magistracy

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BOARD'S STANDING ORDER No 81

*Regulation of Stills and Shops*—The advertisements notifying sale of the arrack farms in rented districts provide that stills shall not be opened except at places determined by the Collector, and that a list of them may be obtained from him Orders will be issued by the Board as to the number of farms to be managed on the Amani system or as to any other limit which it may be thought desirable to impose on the number of stills in sufficient time before the date fixed for the auction sales to enable the Collector to have a list prepared The places should then be determined by the Collector and a list drawn up before the auction for the information of intending bidders Lists should also be prepared in all districts showing the arrack and toddy shops already sanctioned

2 The Collector is competent subject to the orders of the Board to permit transfers of shops from one locality to another to sanction new shops and on grounds of police administration good order or expediency to direct shops to be closed, but it is desirable that as far as possible the list produced at the time of sale should be adhered to The rival claims of arrack and toddy renters and the wants of the people should be duly weighed in each case before changes in the locality or number of shops are sanctioned

3 The number of stills and shops should be kept down as far as is compatible with not encouraging illicit manufacture and sale

3 A It is competent to the Collector under section 6, Act III of 1864, to require abkari contractors to open and maintain shops for the sale of arrack and toddy in such numbers as he may deem necessary in any locality within the limits of their farms and failure to comply with any requisition of this nature, subject to the orders of the Board of Revenue, will be held to be a breach of the renter's agreements

4 The opinion of the District Superintendent of Police should be obtained prior to the determination of sites

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No 2020 dated 14th March 1889

From—J NUGENT Esq Chief Secretary to the Government of Bombay

To—The Secretary to the Government of India DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No 991, dated the 22nd ultimo and in reply to forward herewith, for submission to the Government of India a copy of a report* from the Commissioner of Customs, Salt, Opium and Abkari, describing the procedure observed in this Presidency in respect of the grant of licenses for the sale of intoxicating liquors and furnishing the information asked for on the other points noted in your letter

* No 1085 dated 1st March 1889

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No 1085 dated 1st March 1889

Report by A. C TREVOR Esq Acting Commissioner of Customs Salt, Opium, and Abkari.

No formal rule or procedure has been prescribed in this Presidency requiring the wishes of residents to be ascertained or local public bodies to be consulted before a shop for the sale of intoxicating liquors is opened in any locality

2 The duty of carrying out the provisions of the Abkari Act is entrusted to the Collectors subject to the control and direction of Commissioner The first consideration of any applica

tion for a new liquor shop rests, therefore, with the Collectors, who may, after enquiry, refuse the applications, but cannot grant it without the sanction of the Commissioner The Commissioner exercises his discretion in regard to refusing to allow any new shops to be opened even when the district authorities recommend them

3 In the mofussil the Collectors are themselves the District Magistrates and their orders or recommendations are made after such enquiry, carried out personally or through their Revenue, Magisterial and Police subordinates as they consider necessary to determine whether the shop is really required and generally unobjectionable, occasionally the advice of the Superintendent of Police is taken, and it is quite certain that no Collector would recommend the opening of a shop to which there were objections from a Magisterial or Police point of view

4 In the Town and Island of Bombay all liquor shops receive separate licenses from the Commissioner of Police and in cases where a Police license is withheld an Abkari license cannot be granted

5 The procedure with regard to the closing of old shops is the same as that above described, except that the Commissioner's sanction is unnecessary The Collector's order is, however, subject to appeal

6 I am not aware that it is the practice formally to invite the opinion of residents or of local public bodies before recommending the opening or closing of a shop But any genuine expression of public feeling would naturally receive full consideration and I believe no complaints have been made either to this office or to Government that the reasonable representations of any persons likely to be affected have been disregarded As a rule, they are not sufficiently interested to make any uninvited and if invited would simply become the tools of wire pullers on each side There are few abkari contractors who would find much difficulty in getting up a petition, if they thought it would do any good for the opening of a shop wherever they wanted it and they generally have rivals or enemies who would have as little difficulty in getting up a counter demonstration

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No 52 (Revenue) dated 16th May 1889

From—Her Majesty's Secretary of State for India

To—The Government of India

In continuation of my despatch No 28 (Revenue dated 19th April 1888 I enclose a copy of a report of a debate in the House of Commons which took place on the 30th ultimo on the Excise administration of the Government of India You will observe that a Resolution condemning that system in general terms and calling for its immediate reform was carried by a majority of 113 to 103

2 I desire to call Your Excellency's attention particularly to the speech of Sir John Gorst, Under Secretary of State for India, which represents my views upon the subject under discussion

3 The Resolution you will perceive does not discriminate between the different systems of Abkari administration prevailing in the several provinces of India nor between the variation in the carrying out of those systems which circumstances render necessary in different districts of the same province nor is any alternative policy laid down by the House of Commons in this Resolution for the guidance of the Government of India in the very difficult task of regulating the consumption of intoxicating liquors by the various populations of India Her Majesty's Government however, gathered from the Debate which took place, and the speeches by which this Resolution was recommended to the adoption of the House of Commons, that the principles enunciated in my despatches of the 19th April 1888 and the 14th March 1889 met with the entire approval of all parties in the House of Commons These principles were—

(1) that any extension of the habit of drinking among Indian populations is to be discouraged

(2) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor

(3) that, subject to these considerations a maximum revenue should be raised from a minimum consumption of intoxicating liquors

4 I understand that these principles have been frankly assented to by the Government of India and by all the Provincial Governments, and are indeed those to which those Governments have long endeavoured to make their Abkari administration conform

5 I fully appreciate the opinions expressed by Your Excellency with regard to this matter in the recent discussion of the Budget as reported in the *Gazette of India* of the 30th day of March last and I have every confidence that Your Excellency in view of the opinion expressed by the House of Commons and in accordance with your own views will proceed with as little delay as possible to carry into effect the measures which you already have under consideration

for the more effectual control and discouragement of the liquor traffic according to the various circumstances of the populations under your Government

6 It was asserted in the debate that, however sound the views and intentions of the Government of India and of the Provincial Governments might be, those intentions were not carried in all cases into practical effect by some of the executive officers of the Abkari Department As an illustration of this, the passages transcribed in the margin from the Report on the Excise Administration of the North Western Provinces and Oudh for 1885 86 were cited to show that attempts were sometimes made to force intoxicating liquor upon unwilling consumers contrary to the principles laid down

*Report on the Excise Administration of the North Western Provinces and Oudh for the year ending September 1886*

*Page 7* In some districts where the number of shops was below the Government standard, attempts were made to increase them but not with conspicious success.

*Page 18* *Etawah* —Efforts are being made to bring the number of shops up to the prescribed standard Besides the 57 shops now opened licenses were granted for others but they were withdrawn when it was found that no liquor was sold at those shops

*Etah* —At the last settlement efforts were again made to induce the abkars to open new shops, but as last year to no purpose: no one would bid even a nominal price for them

*Muttra* —Licenses were taken out for 37 shops but 6 had to be withdrawn

7 A perusal of the whole of this report would show that such expressions as those quoted in the margin misrepresent the policy of the Local Administration, they are, moreover, peculiarly liable to misconstruction, and when separated from the rest of the report, appear to be entirely contrary to the policy of Government I have no doubt that if these passages had been supposed by Your Excellency's Government to bear the meaning that has been placed upon them they would not have been allowed to pass unnoticed

8 While, therefore, I am unable to see in the Resolution of the House of Commons any reason for departing from the principles of Abkari administration which I have pressed upon Your Excellency in the despatches above mentioned, Your Excellency may with advantage make use of the Resolution for the purpose of inculcating on the several Provincial Governments increased vigilance in watching the practice of their executive officers in order to secure a conformity in all districts of the Indian Empire to the abkari policy which has been adopted, and, in the case of those provinces in which a reform of the Abkari administration is in progress, for the purpose of expediting the completion without delay of each reform

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No 209 dated 6th July 1889

From—The Government of India

To—The Secretary of State for India

We have the honour to acknowledge the receipt of Your Lordship's despatch No 52 (Revenue), dated the 16th May 1889, regarding a Resolution recently adopted by the House of Commons condemning in general terms the Excise administration of the Government of India, and calling for its immediate reform

2 We forward herewith, for Your Lordship's information, copies of letters* which we have already addressed to the several Local Governments and Administrations on the subject, and we shall send a further reply to Your Lordship's despatch hereafter

* See enclosures of despatch to the Secretary of State No 29 dated 4th February 4th 1890

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No. 67 (Revenue) dated 18th July 1889

From—The Secretary of State for India,

To—The Government of India

I have considered in Council Your Excellency's letter (No 157, dated 25th May 1889), with enclosures, concerning the outstill system of excise in Bengal and concerning the advisability of introducing some form of local option in granting or continuing licenses for liquor shops Since your present letter was sent, Your Excellency will have received my despatch, dated the 16th May, forwarding a copy of a report of debate in the House of Commons on the 30th April, and expressing my confidence that your Government would, in accordance with the policy which you have already adopted, proceed, with as little delay as possible, to carry into effect measures for the more effectual control and discouragement of the liquor traffic

2 In regard to the outstill system in Bengal, I find that in March 1886 it was decided by the Bengal Government, after reviewing the report of the Excise Commission, to re-estab

lish the central distillery system in all towns and to regulate more effectually the working of the outstill system I gather, however, that, up to a recent date, the central distillery system had been re-introduced into the Howrah and Hooghly districts only, and that it was still doubtful whether the working and yield of outstills could effectively be regulated Meanwhile, a Bengal officer specially versed in excise matters, has reported that in all districts of Bombay the central distillery system can be effectively worked, and that it could be applied equally well to most Bengal districts. I hope that the rate of reform in Bengal will be materially accelerated, and that the ratio of excise revenue raised under the outstill system will be reduced from 61* per cent to some such ratio as that which obtains in Madras and the North Western Provinces at any rate, if not to that obtaining in Bombay, I consider that the outstill system should not be allowed to continue, save perhaps in sparsely peopled and comparatively wide tracts outside the populous districts of the Bengal plains,

* See enclosure to Government of India letter No. 55 of 1889

3 In regard to the adoption of any system of absolute local option in licensing shops, I agree with the view taken by Your Excellency's Government. I consider however, that the Punjab rule to which your letter refers might be recommended if not for general adoption, at least to the consideration of all the Provincial Governments, in order that local and municipal opinion, when ascertained or expressed, might be allowed due weight in deciding the number and position of liquor licenses to be issued or continued in any tract or town

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No 328 dated 15th October 1889

From—The Government of India,

To—The Secretary of State for India

We have the honour to acknowledge receipt of Your Lordship's despatch No 67 (Revenue), dated the 18th July 1889, communicating remarks regarding the outstill system in Bengal and the advisability of introducing some form of local option in granting licenses for liquor shops

2 We desire, in the first place, to correct a serious misapprehension as to the extent to which the Bengal Government has already given effect to the recommendations of the Excise Commission In paragraph 2 of the despatch it is said—

It was decided by the Bengal Government, after reviewing the report of the Excise Commission, to re establish the central distillery system in all towns, and to regulate more effectually the working of the outstill system I gather however, that up to a recent date the central distillery system had been re introduced into the Howrah and Hooghly districts only,

In paragraph 105 of the Report of the Excise Commission, it was recommended that the central distillery system should be re introduced into the twelve towns named in the margin, and it was added—

Patna, Gya, Arrah Chupra Bettiah Mozufferpore Durbhunga, Monghyr with Jamalpore Bhagulpore, Moorshedabad with Berhampore Burdwan and Dacca.

The question of establishing central distilleries in several other places was carefully considered by the Commission, but they decided against recommending it

A reference to the Excise Reports of the Lower Provinces for 1885 86, paragraph 79, and 1886-87, paragraph 83, will show that by 1st April 1887 the central distillery system had been re introduced in all the places in which the Commission recommended its introduction It has also been since introduced in Howrah

We also forward copy of a Resolution, dated the 10th August 1889, recorded by the Government of Bengal on Mr Buckland s report of his enquiry into the systems of excise in Bombay and Madras It will be seen from that Resolution that the Lieutenant Governor has decided to adopt the system of administration which Your Lordship indicates as desirable, and has instructed the Board of Revenue and the Excise Commissioner to endeavour to replace outstills by central distilleries in all places, except where special circumstances, such as those mentioned by Your Lordship, render this inexpedient We have forwarded a

copy of the despatch under reply to the Government of Bengal, who, it will be observed, have decided to proceed much beyond the recommendations of the Excise Commission in the direction of introducing the central distillery system

3 With reference to paragraph 3 of the despatch, we have the honour to enclose a copy of our circular No 3686, dated 18th July 1889, regarding the weight to be attached to local and municipal opinion in deciding the number and position of shops licensed for the sale of liquor

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No 3686 dated 18th July 1889

From—E J Sinkinson Esq Officiating Secretary to the Government of India
Department of Finance and Commerce

To—All Local Governments and Administrations

In my letter No 994, dated the 22nd February 1889, Local Governments and Administrations were asked for reports showing to what extent the wishes of the residents in the neighbourhood are ascertained and considered before a shop for the sale of intoxicating liquors is licensed in any locality I am now directed to forward copies of the replies received to that letter and of the despatch of the Government of India* with which they were forwarded to Her Majesty's Secretary of State, and to invite special attention to paragraph 23 of the despatch, which explains the object with which the enclosed papers are circulated

* No 157 dated the 25th May 1889

2 It will be observed that, in the opinion of the Government of India, the best method of ensuring that due regard shall be paid to local public opinion in the matter of licensing liquorshops consists in the issue of appropriate instructions to the officers to whom the excise administration of districts is entrusted The Government of India do not consider that it would be useful at present to issue any general instructions on the subject applicable to all provinces but desire that the several Governments may give the matter careful attention, and after consideration of the measures in force and the experience gained in other provinces as described in the enclosures of this letter, take such steps to secure the object in view as may seem suitable The Government of India are inclined to think that the procedure adopted in Bengal, where distinct instructions have been given to the licensing officers to ascertain and consider local opinion, and directions have been issued that where municipalities exist the Municipal Commissioners should be consulted in determining the location of shops might be generally followed with advantage But having regard to the varying conditions of different provinces, it has been thought desirable for the present to leave to Local Governments full discretion to decide what measures are expedient in each case

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Dated 10th August, 1889

RESOLUTION—By the Government of Bengal Financial Department.

Read again—

Mr C E Buckland's report on the results of his enquiry into the systems of excise in Bombay and Madras Letter to the Government of India Department of Finance and Commerce No 6631—F dated the 9th November 1888, recommending the appointment of an Excise Commissioner in Bengal experimentally for a period of three years

Resolution by the Government of India Department of Finance and Commerce No 1880 dated the 16th April 1889 enclosing a despatch from the Secretary of State No 31 dated the 14th March 1889 according sanction to the appointment of an Excise Commissioner in Bengal as proposed

Read—

A report from the Board of Revenue dated 5th July 1889 with its enclosure, from the Excise Commissioner, submitting the Board's opinion on Mr Buckland's suggestions

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Resolution —The Lieutenant Governor has already recorded his high appreciation of the value of Mr Buckland's report Copies have been submitted to the Government of India and

the Secretary of State, and it has been widely circulated among officers interested in excise administration It has been referred to in terms of commendation in the recent debates on Indian excise in Parliament

2 Effect has already been given to the important recommendation, which underlies the whole of the report for the appointment of an Excise Commissioner, and Mr Buckland's other suggestions, which are recapitulated in the Board's letter, must necessarily, in a very large measure, await the development of the changes in policy which will be inaugurated by that officer Mr Westmacott forcibly represents that it will be necessary to allow him time to organise his new department and acquire precise information before entering upon fresh experiments It is true, as the Board observe that nothing is so likely to lead to failure as the attempt to work new systems with untried and inexperienced officers The present year is also an unfavourable one for trying experiments owing to distress in many districts The Lieutenant Governor, therefore concurs in the opinion which is expressed both by the Excise Commissioner and the Board as well as the majority of officers consulted that while it appears desirable to try the experiment of new systems in these provinces the attempt should only be made very gradually and after the fullest consideration But apart from the question of entirely new systems there are reforms in the existing system which require immediate consideration Mr Westmacott's principal object at present is to raise the duty paid on outstill liquor in the form of license fees to the rate per gallon London proof paid on distillery liquor in each district. This is the first step, but it is not one that can be accepted as sufficient It leaves out of sight the important question of the retention or abandonment of outstills It is the proper procedure to adopt only where outstills have to be retained But it must be distinctly understood by the Excise Commissioner and by all officers concerned with the administration of excise in Bengal that the policy, which has received the approval of the Secretary of State and of Government, is that the outstill system should be replaced by a central distillery system whenever circumstances render it expedient and, speaking generally the only circumstances which render the change inexpedient are sparse population difficulties of supervision proximity to alien territory, and a liquor which will bear neither transportation nor keeping It is not intended that outstills should be suppressed in localities where experience has shown that distilleries cannot be advantageously introduced In such localities it remains only to improve the administration and enforce restrictions, which are it is hoped being adopted with beneficial effect But the result of the discussions which have taken place during the past year in regard to excise have satisfied the Lieutenant Governor that it is impossible to rest content with the improvement of outstill administration only The future tendency must be as the Under Secretary of State lately explained in the House of Commons to gradually abolish the outstill system in one populous district after another until central distilleries are replaced in all localities suitable for their introduction This policy has already been given effect to in the metropolitan districts of the 24 Pergunnahs and Howrah, together with the Serampore Sub division of the Hooghly District by the inclusion of this tract within the sudder distillery area from the 1st of April last

3 Mr Buckland is strongly of opinion that new systems adopted from Bombay or Madras should be tried experimentally in selected districts of Bengal, and the Lieutenant Governor trusts to Mr Westmacott to turn his attention as soon as he conveniently can to the possibility of introducing these experiments in regard to which Mr Buckland's report will be found to give much useful assistance The remarks of the Government of India, contained in the 13th paragraph of the despatch to the Secretary of State No 35 dated 19th February 1889, on this subject, call for the careful attention of the Excise Commissioner It is pointed out that the only immediate alternative to the outstill system is the ordinary sudder distillery, which is simply a guarded enclosure containing a number of native stills As the spirit made in the native method is far from being of a high class, and in some districts especially where mohwa is the material employed, will not bear transport and rapidly deteriorates, it becomes necessary to maintain a large number of distilleries in places where the sudder distillery system is in force On the other hand, the introduction of European apparatus and methods in Madras and Bombay has resulted in the production of country spirit of a class which will endure transport over long distances, and which does not deteriorate when kept The despatch of the Government of India continues —

> Moreover the preventive establishments in those provinces are efficient, and it has consequently been found possible to concentrate the manufacture with the result that the number of central distilleries is in striking contrast with the number in Northern India Thus in Bengal the number of central distilleries in 1869 was 257 and in 1878 the year preceding the revival of the outstill system 211 in the Punjab there are at present 66 while in Madras in 1887-88 two thirds of the whole province was supplied from only 19 The difficulties attending the establishment of an effective preventive agency are perhaps not likely to be as successfully overcome in Bengal as they appear to have been in the two Southern Presidencies But it should certainly be kept in view that the only satisfactory solution of the difficulties attending the central distillery system if the decision to suppress outstills is taken seems to lie in the adoption of either the Madras or Bombay method and in the introduction of a radical change into the customary processes of local manufacture The Bengal Excise Commission however advised in 1884 against the adoption of European methods of production in Bengal and their views receive some confirmation from the fact that one of the two distilleries established on this footing has been closed and that the trade is languishing But looking to the satisfactory results achieved elsewhere it seems to us that the question is deserving of further consideration which it will doubtless receive at the hands of the Bengal Government in connection with the report submitted by Mr Buckland on the Bombay and Madras systems

Having regard to these observations, the Lieutenant-Governor thinks that Mr Westmacott should study this aspect of the case with a view to submitting an early report to Gov

ernment on this subject It is understood to be the case that the whole of Ganjam is now supplied with liquor from the central distillery at Aska, and it is possible that Mr Minchin may be willing to submit proposals for supplying the neighbouring province of Orissa in a similar manner Whether any such proposals could be accepted by this Government is a matter which can only be considered after full enquiry, but the point is one on which the Excise Commissioner might place himself in communication with Mr Minchin and the local officers Possibly, for the reasons quoted by the Board from Mr Boxwell's report the districts of Durbhunga and Mozufferpore might prove a good field for a similar experiment in Behar and the Excise Commissioner might, with advantage, confer with the large European and Native firms in Calcutta such as Messrs Ahmuty & Co and Messrs Lyall Marshall & Co who are Agents of the Shajehanpore Rum Manufactory, with a view of ascertaining the terms and conditions under which it might be possible to introduce the systems of Southern India experimentally into these provinces The Lieutenant Governor is informed that the consumption of Shajehanpore rum in Calcutta has considerably increased since the date of the despatch of the Government of India already quoted There are large Native firms in Calcutta who may be able to give much useful information on the question Generally speaking, it appears to the Lieutenant Governor that schemes in the direction indicated should be considered as soon as Mr Westmacott feels himself sufficiently relieved from the initial pressure of a new office to turn his attention to this

4 The suggestion made in paragraph 68 of Mr Buckland's report, that there should be one licensee for a number of shops who should distil at one central place and supply the other shops, has it appears been favourably reported on by several officers, and, in the Lieutenant Governor's opinion there is much to commend it It may apparently be made to approximate to the system which prevails over the greater part of Madras known as the free supply system The Lieutenant Governor understands that Mr Westmacott has already been successful in some instances in amalgamating several shops under one license on terms favourable to Government and the establishment of one central still within this local circle would appear to follow from this as an easy transition It is well pointed out by the Collector of Bhagulpore that this system "would perhaps be a useful buffer to put in what is now called an inner circle between the outstills which must, I think continue to serve jungly tracts and a sudder distillery area The Lieutenant Governor would be glad if the Excise Commissioner would give his special attention to this suggestion and bring it into force experimentally in the districts where the local officers are willing to try it

5 Mr Buckland's conclusion that excise establishments must be strengthened has been fully accepted by Government, and large increases have already been sanctioned during the current year The permission of the Secretary of State has recently been obtained to the appointment of several additional Excise Deputy Collectors Mr Westmacott urges and the Board concur in his opinion that the old abkari darogahs and men of that class should be entirely removed from the department This is a matter upon which a separate report should be submitted and the Lieutenant Governor can only say at present that while he believes generally that the suggestion is a good one, he will only be able to give effect to it with due regard on the one hand, to the just claims of individuals and on the other to financial considerations

6 Mr Buckland's remark that the rate of still head duty should be constantly raised is undoubtedly a correct proposition but it is pointed out with equal truth that so long as the outstill system prevails in the province it will not be desirable to raise the rate until the outstill duty has been first raised to the level of the present distillery duty The raising of the still head duty should always be borne in mind as an ultimate aim but not the most pressing reform at present

7 The Lieutenant Governor observes that both the Board and Mr Westmacott entirely agree with Mr Buckland's conclusion that the Bengal system of raising revenue from *tari* should be re examined with special reference to the light which has been thrown on the subject by the report on the Bombay and Madras systems Important suggestions have been made on this subject by Mr Oldham, the Collector of Burdwan The Lieutenant Governor has no doubt that Mr Westmacott will keep it under his consideration It is not of the first importance in order of time

8 Mr Buckland has expressed an opinion that the number of shops may properly be increased to some extent Upon this point the Lieutenant Governor is not prepared to deny that if the central distillery system were universally established or if liquor were, as a rule, distilled only at a few central sites, it might be advisable to increase the number of places of vend The number of shops for the sale of country spirits in Madras during 1887 88 was 21,730 against 2 617 in Bombay and 4,280 in Bengal In spite of these figures, Madras has been pointed to as the best administered excise province in India But so long as the outstill system remains in force over the greater portion of these provinces the proposal is not to be thought of The Board sufficiently express the views of Government when they observe that, whatever may be argued as to the advisability of largely reducing the number of outstill shops, no increase in their number can be contemplated as the result of such a step would be to counteract the efforts now being made to raise the price of outstill liquor

9 The Lieutenant Governor does not think that there is any necessity in Bengal at present for imposing maximum prices of liquor The avowed object of Government is to

discourage consumption by keeping up prices, stopping only short of rates which would encourage illicit practices Under other circumstances, however, when there is a monopoly over a large tract such as prevails in portions of Madras, and would prevail in these provinces if the Madras system in this respect were introduced, it is easy to see that maximum prices might be necessary to protect consumers who would otherwise be driven to illicit distillation In regard to minimum prices there is the widest difference of opinion Mr Buckland considers any such provision quite inoperative The Board and Excise Commissioner on the other hand, are of opinion that the fixing of minimum prices is necessary wherever there are outstills, and believe that it is efficacious in preventing outstill holders from flooding the country with cheap liquor as they could do if no minimum prices were fixed The experiment of fixing minimum prices in Bengal is still under trial and no further orders on the subject appear called for at present

10 It seems unnecessary for the Lieutenant Governor to follow the Board and Excise Commissioner in their comments on the remaining conclusions arrived at by Mr Buckland in his report The views expressed by the Board and Mr Westmacott are substantially in accord with Mr Buckland's conclusions and with the opinions which have already been placed on record by Government on other occasions The principles enumerated are indentical with those which have been recently re affirmed by the Secretary of State in his despatch No 52, dated 16th May 1889, as the principles on which the excise administration in India should be based as follows —

(1) that any extension of the habit of drinking among Indian populations is to be discouraged

(2) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor

(3) that subject to these considerations a maximum revenue should be raised from a minimum consumption of intoxicating liquors

Towards the enforcement of these principles the report of Mr Buckland will always be accepted as a valuable contribution, by the information it conveys it will be established as a work of permanent reference and by the modification and improvement of the existing excise systems which it suggests it will materially aid in the more effectual control and discouragement of the liquor traffic in these provinces

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No 340 dated 22nd October 1889

From—The Government of India

To—The Secretary of State for India

In paragraph 18 of our despatch No 55 dated the 19th February 1889, we alluded to the experimental introduction into the Thana and Kolaba districts of the Bombay Presidency of an excise system which dispensed with the guarantee of a minimum revenue—a condition usually attached to the grant of monopolies in Bombay

2 We now forward a copy of the papers noted in the accompanying schedule containing the report of the Government of Bombay on the results of this experiment and our comments thereon These papers illustrate the difficulty of raising the excise duties on country spirit in India to rates approximating to the tariff rate leviable on imported foreign spirit

*Schedule Papers*

1 From the Government of Bombay No 5213, dated the 20th July 1889, and enclosures

2 To the Government of Bombay, No 5151 dated the 7th October 1889

No 5213 dated 20th July 1889

From—T DeC Atkins Esq Acting Under Secretary to the Government of Bombay Revenue Department

To—The Secretary to the Government of India, Department of Finance and Commerce

In compliance with the request contained in paragraph 2 of Mr Deputy Secretary Finlay's letter No 2766 dated 4th ultimo I am directed to forward, for the information of the Government of India the accompanying copy of the report No 2405, dated 9th May last, received from the Commissioner of Customs, Salt, Opium, and Abkari, on the

working of the new abkari system introduced experimentally in the Thana and Kolaba districts, together with copies of the Resolutions noted in the margin* passed by this Government and of a memorandum, No 5032/89 (Confidential) † dated 15th July 1889, showing the instructions issued on the subject to the Collectors of those districts and the Commissioner of Customs, Salt, Opium, and Abkari

* No 4032 dated 3rd June 1889
No 4866 dated 8th July 1889

† Two copies sent separately

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No 2409 dated 9th May 1889

From—A C Trevor Esq Acting Commissioner of Customs Salt Opium and Abkari Bombay

To—The Chief Secretary to the Government of Bombay Revenue Department

As promised in paragraph 32 of this office No 7697 of the 29th December last (General Administration Report of the Abkari Department for 1887 88) I have the honour to submit the following special report on the working of the new abkari arrangements in Thana and Kolaba brought down to the latest dates for which information is available

## I —Introductory

2 The arrangements in question date generally from 1st January 1888 and affect the management both of the raw toddy supply and of the country spirit farms So far as the latter are concerned, they underwent important modifications from 1st August 1888

3 The changes made in January 1888 are described in paragraphs 16 20, 24 32, and 34 of the Abkari Administration Report but it will be convenient to summarise here for ready reference the history of the discussion and purport of the orders under which they were carried out, and the circumstances under which they were eventually reduced to their present form

4 Under former arrangements no still head duty was levied in Thana and Colaba on toddy spirit and in order to establish some degree of equilibrium between toddy spirit and mowra spirit the tree tax had been raised to a rate which in some places was found to bear too heavily on the classes interested in the production and consumption of raw toddy Even so the incidence of excise taxation on toddy spirit was unduly light as compared with that on mowra spirit Complaints had also been received that where the farmers had the monopoly of raw toddy as well as of spirit the demand for toddy was starved in order to foster the demand for spirit

5 By Government Resolution No 3898 dated 28th June 1887 it was directed that—

(a) all rates on trees above R10 should be reduced to that rate

(b) the duty on toddy spirit should be equalised with that on mowra spirit *viz* R2 for spirit of 25° under proof and R1 for spirit of 60° under proof the drawback being maintained at R1

(c) the public toddy distillery system should be introduced in such of the coast talukas, and distilleries should be established at such places as the Commissioner may decide on

(d) the farmer's license should be one for exclusive sale but not for exclusive manufacture and farmers in these districts should be allowed to distil toddy, but only in the public distilleries assigned to their talukas

(e) the farms should be sold for three years and tenders might be accepted for single talukas for groups of talukas or for the whole district The conditions of sale should include a maximum price of R3 8 0 for mowra and R3 14 0 for toddy spirit and the Commissioner might empower the Collectors to check the production of spirit during the last four months of the farm

(f) the spirit farmers should be debarred from holding licenses for the sale of raw toddy

6 By a subsequent Resolution, No 6127 of the 10th September 1887 passed on a memorandum by Mr Moore describing the minimum guaranteed revenue system with reference to the charge that it tends to stimulate consumption Government decided that a new system should be tried experimentally in the Thana and Kolaba districts on the principle that a maximum profit should be obtained out of actual sale *whatever that may be* granting the farm to the bidder who is prepared to pay the highest percentage on every gallon sold, in addition to the still head duty which would be the upset price

7 Mr Moore in his No 5219 of the 19th idem pointed out that the proposed system would offer no inducement to the farmer to manage his farm efficiently and honestly, and inflict no penalty on inefficiency and dishonesty To meet this objection, he suggested that—

*1st* —The nominal value of each farm should be fixed by the Department beforehand on the basis of the average consumption of liquor in past years

*2nd* —The value of the farm so fixed should form the basis on which the amount *to be recovered* or *remitted* on account of the percentage surcharge, which the farmer has agreed to pay in addition to the sanctioned duty, should be determined in accordance with the following stipulations, *viz*

(a) The farmer shall pay duty at the sanctioned rate only on every gallon of liquor issued for sale, but if the aggregate payment so made falls short of the nominal value of the farm he shall also pay the stipulated percentage, or so much of it as may be required to make up the nominal value of the farm

(b) If the aggregate of the duty and percentage payments falls short of the nominal value of the farm and the Collector is of opinion that the deficiency has been due to negligent or inefficient management of the farm by the farmer, the Collector may impose on the farmer and recover from him a penalty of such amount as the Collector may direct not exceeding one half of the difference between the payments made or due by the farmer, and the nominal value of the farm

(c) If the aggregate payment made on account of duty at the sanctioned rate exceeds the nominal value of the farm, the farmer shall also pay the stipulated percentage on the amount of the excess

8 Government, in their further Resolution No 6801 of the 6th October 1887, declined to adopt this suggestion and called for further report on certain points connected with the fresh toddy arrangements This report was submitted under No 6000 of the 29th October 1887, and Government thereon passed a Resolution, No 7997 of the 22nd November—

(1) intimating that previous orders were not intended to affect the special low still head duty rates in Umbargaon and that the drawback rate of R1 was to apply in the case of the toddy spirit in Umbargaon where the still head duty was R1 8 0, as well as elsewhere

(2) sanctioning the Commissioner's proposals for the establishment of public toddy distilleries for the Mahim and Dahanu talukas and the Umbargaon Petha in Thana and the Panvel and Alibag talukas in Kolaba, and as to the number of spirit shops to be maintained and the continuance of the practice of selling toddy and mowra spirit in the same shop and the sale of the spirit farms to nineteen months instead of three years as previously ordered

(3) and directing that as regards raw toddy,—

(a) the system of fixing a maximum selling price shall be abolished provided however that Government retains to itself the right of reintroducing it at once if found necessary for the protection of consumers

(b) shop licenses for the sale of raw toddy may be issued at a fixed rate of R10 but where there are several applicants, all or several of whom are equally eligible the licenses should be sold by auction

(c) tree foot licenses for sale may be given at the same fixed rate for any number of trees not less than ten

(d) the rules and regulations made for shop licenses are to apply to tree foot booths and all surplus toddy will have to be sold to licensed shopkeepers or distillers only

(e) the number of tree foot booths shall be limited at the discretion of the Collector, or increased subject to the orders of the Commissioner

(f) for domestic consumption licenses may be granted for tapping up to five coconut or brab trees and ten date trees, but with the stipulation that all surplus toddy shall be sold to licensed shopkeepers or distillers only

9 The licenses for the sale and extraction of toddy under the old arrangements had been sold from the 1st August 1887 for five months only in view of impending changes, and on receipt of the orders last quoted were given under the new terms for the seven months from 1st January to 31st July, remaining out of the revenue year From the 1st August last fresh licenses on the same terms have been issued for the year now current

10 When the spirit farms were sold from the 1st January 1888, it was found that the terms obtainable for seven months were as good as for nineteen, and as the new arrangements were experimental Mr Moore decided, as stated in his telegram of the 3rd January 1888, to the address of the Private Secretary, to give them for the shorter period only The percentages accepted were as under —

| *Thana District* | | *Kolaba District* | |
|---|---|---|---|
| Salsette | 46½ | Panvel | 42½ |
| Bassein | 80 | Alibag Bagait | 25 |
| Mahim | 31½ | Kharapat and rest of the district | 24 |
| Dahanu | 31 | | |
| Umbargaon Petha | 31 | | |
| The six inland talukas | 29 | | |
| Jawhar State | 8 | | |

11 Immediately after the farms were sold, an article appeared in the *Bombay Gazette* pointing out that the percentages above noted were in some cases more than the farmers could honestly afford to pay A report on the subject was submitted under this office No 693 of the 31st January 1888 in which it was shown that, so far as the sales then concluded were concerned this was not the case Attention, however, having thus been drawn to the question of the cost of spirit and the amount of additional charge it could bear without absorbing the whole margin of profit provided by the maximum selling prices

referred to above, paragraph 5 (f), enquiries were made which, as will be seen presently, bore fruit when the farms were re sold

12 In watching the working of the new system, another point also attracted attention, viz, that in consequence of the fact that the percentage was chargeable on the still-head duty realisations and that the still head duty on toddy spirit after allowing for drawback was only half the rate realised on mowra spirit, the farmers had to pay only half as much by way of percentage on toddy as on mowra spirit The result was that the sale of toddy spirit was being pushed in preference to mowra spirit and the revenue suffered by the loss of the difference in percentage Mr Moore, in a demi official dated the 20th May, brought this point among others to notice, and Government thereon directed that in re selling the farms the basis of competition should be a rate of so much per gallon instead of so much per cent that the period for which they were to be re sold should be limited to one year and that tenderers were to be allowed to tender at separate rates per gallon for toddy and mowra spirit

Government Resolution Revenue Department No 3646/64 (Confidential) of 4th June 1888

13 Tenders were invited accordingly in June last when it was found that some of the rates offered were so high when considered by the light of the enquiries referred to above paragraph 11 as to raise a doubt whether if they were accepted, the farms could possibly be managed honestly The matter was represented personally by Mr Moore to His Excellency the Governor with the result that the stipulation as to sale within a fixed maximum price was placed in abeyance, the right of re imposing a maximum, if necessary being reserved

14 Another difficulty arose in attempting to give effect to the orders of Government that tenderers should be allowed to offer different rates for toddy spirit and mowra spirit It was found that so long as both descriptions of spirits were included in the same farm, and the farmers held the power of pressing or restricting the sale of one or the other at their pleasure it was practically impossible to decide which of any two tenders offering different rates was the most advantageous to Government The result would obviously depend on the relative proportion of each kind of spirit sold only one thing being certain, viz, that which ever tender was accepted the proportion of that kind of spirit which yielded the best return to the farmer and probably therefore the worst to Government would be as high as it could be made There was no time for an official reference and under the circumstances Mr Moore with the approval of the Honourable Mr Richey, informed the tenderers that they should specify a single rate per gallon of 25° under proof which would apply to mowra and toddy spirit alike, spirit of 60° under proof being taken at half the same rate The rates finally accepted were as under —

Vide this office No 4780 of the 11th July 1888

| Thana District | R a p | Kolaba District | R a p |
|---|---|---|---|
| Salsette | 1 10 3 | Panvel | 1 7 6 |
| Bassein | 1 8 0 | Alibag Bagait | 1 5 0 |
| Mahim | 1 4 0 | Rest of the district | 1 4 3 |
| Dahanu | 0 15 0 | | |
| Umbargaon Petha | 0 15 0 | | |
| Inland talukas | 1 9 0 | | |
| Jawhar State | 0 1 1 | | |
| Average | 1 3 0 | Average | 1 5 7 |

15 This brings us to the footing on which matters at present stand, and I now proceed to deal with the results of the various changes described, first in their financial aspect, and then in regard to—

(1) the modifications made in the arrangements for the production and sale of fresh toddy

(2) the extension of the public toddy distillery system and the imposition of a still head duty on toddy

(3) the supersession of the minimum guarantee, first by the percentage and then by the fixed license fee system, and the abolition of the maximum selling price from the 1st August last

II —Financial

16 The financial results up to the end of 1887 88, which included seven months under the new arrangements in their first stage of development, have already been described in paragraphs 83 to 92 of the Administration Report for that year In the following table they are brought down to the end of March last, so as to include eight months of the current year during which the further changes in the conditions of the spirit farms made from 1st August last were in force An estimate for the remaining four months is added, and the results thus arrived at are compared with the corresponding figures for 1885 86, 1886 87, and 1887 88

17 The figures of receipts from raw toddy and country spirit respectively have been arrived at in the manner described in paragraph 84 of the Administration Report, which for facility of reference is reproduced below —

' The figures under items 2 and 6—Tree-tax on toddy for distillation and on raw toddy—are obtained in the case of Thana by deducting from the total tree-tax realisations the amount allowed

to count towards the minimum revenue guaranteed by the spirit farmers under the arrangements described in paragraph 16 of the report so long as they were in force—that is up to 31st December 1887,—and for the second portion of the year 1887 88 by deducting from the total tree tax realisations the drawback on account of tree tax already paid which is allowed in assessing the still head duty on toddy spirit In Kolaba, where the raw toddy monopoly was included in the spirit farms the division has been made up to 31st December 1887 by dividing the tree-tax paid by the farmers in the proportion borne by the quantity of toddy admitted into the distilleries to the quantity placed on sale at their shops according to the farm accounts and for the remaining period in the manner already described for Thana

18 The estimate for the remaining four months of 1889 is based in the case of still head duty and still license fees on the average of the preceding eight months In the case of the fees for shop and tree foot booth licenses which are taken out for the whole year and paid for at once generally in the earlier part of the year, it has been assumed that little more remains to be collected In the case of tree tax—as cocoanut, brab, and bherlimad trees are usually tapped early in the year—credit is taken in the estimate so far as those trees are considered only for the instalments unpaid up to the end of March For date trees which are tapped in considerable numbers in the latter part of the revenue year the estimate includes unpaid instalments on trees already taken up and full rates on a number of trees corresponding to the number taken up in the last four months of 1887 88 It will be understood however, that the estimate is liable to be deranged by fluctuations which it is impossible to foresee and that the comparison with 1887 88 and previous years is affected by many disturbing elements which add greatly to the difficulty of pronouncing positively as yet how far the results are to be regarded as favourable or otherwise —

| Items | 1885 86 | 1886 87 | 1887-88 | | | 1888 89 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | | | Total | | Total |
| | R | R | R | R | R | R | R | R | R | R |
| **Thana** | | | | | | | | | | |
| *Spirit revenue* | | | | | | | | | | |
| 1 Still head duty on— | | | | | | | | | | |
| Mowra spirit | 4 62 931 | 5 28 8 | 2 11 427 | 2 18 2 | 4 29 [illegible] | 1 0 931 | 83 18 | 1 86 11 | 80 00 | 2 66 117 |
| Toddy spirit | | | | 2 7 2 | 2 [illegible] | 3 5 5 | 1 1 | 4 [illegible] | 7 | 532 |
| 2 Tree-tax on toddy for distillation | 2 02 098 | 1 06 [illegible] | 25 6 | 24 004 | 49 6 0 | 3 5 5 | 2 887 | 6 3 | 1 000 | 9 39 |
| 3 Deficiency in guaranteed revenue made good by farmers | 10 163 | 57 55 | 2 549 | | 2 540 | | | | | |
| 4 Percentage on still head duty paid from January to July 1888 [illegible] August 1888 | | | | 86 09 | 88 [illegible]5 | 79 190 | 61 3 | 1 40 224 | 70 00 | 2 10 224 |
| 5 Fees for distillation of toddy | | 1 651 | 1 | 1 3 1 | | 1 384 | 1 | 1 48 | | 1 365 |
| Total Spirit revenue | 6 5 19 | 6 04 34 | 2 1 4 | 3 54,17 | 5 95 7 | 1 90 8 1 | 1 47 649 | 3 38 070 | 1 56 000 | 4 94,670 |
| *Toddy* | | | | | | | | | | |
| 6 Tree-tax on raw toddy | 1 04 998 | 1 07 34 | 2 98 | 71 | 1 [illegible] 637 | 1 3 691 | 26 3 | 1 39 91 | 35 000 | 1 74 919 |
| 7 Rent of trees in Government land | | 2 | | | | | | | | |
| 8 Toddy shop licence fees | 7 650 | 9 5 | 2 000 | 7 011 | 16 511 | 6 552 | 1 | 27 | | 27 273 |
| Total Toddy revenue | 1 12 488 | 1 16 616 | 30 48 | 85 66 | 1 16 11 | 1 [illegible] 33 | 26 959 | 1 67 19 | 35,000 | 2 02 192 |
| Total Country liquor revenue | 7 87 080 | 8 11 135 | 2 70 89 | 4 40 33 | 7 11 2 | 3 31 054 | 1 74 809 | 5 05 86 | 1 91 000 | 6,96 862 |
| **Kolaba** | | | | | | | | | | |
| *Spirit revenue* | | | | | | | | | | |
| 1 Still-head duty on— | | | | | | | | | | |
| Mowra spirit | 2 53 207 | 2 7 146 | 83 623 | 1 61 58 | 2 45 203 | 61 93 | 45 26 | 1 0 199 | 53 000 | 1 60 199 |
| Toddy spirit | | | | 1 5 1 | 1 554 | 941 | 74 | 1 063 | 1 000 | 2 083 |
| 2 Tree-tax on toddy for distillation | 3 009 | 34 409 | 2 690 | 1 1 6 | 3 785 | 940 | 743 | 1 083 | 1 000 | 2,083 |
| 3 Deficiency in guaranteed revenue made good by farmers | | 50,969 | 75 | | 75 | ... | | | | |
| 4 Percentage on still head duty paid from January to July 1888 [illegible] August 1888 | | | | 51 404 | 51 40 | 3 854 | 41 62 | 71 481 | 37 000 | 1 11,481 |
| 5 Fees for distillation of toddy | | | | 10 | 10 | 10 | 100 | 200 | | 200 |
| Total Spirit revenue | 2,78 216 | 3 12 52 | 86,379 | 2 18 74 | 3 05 121 | 96 772 | 88 534 | 1 85,306 | 92,000 | 2 77,306 |
| *Toddy revenue* | | | | | | | | | | |
| 6 Tree-tax on raw toddy | 27 0 1 | 20 691 | 3 340 | 11 48 | 14,824 | 30 855 | 1 28 | 32 137 | 14,000 | 46,137 |
| 7 Rent of trees in Government land | | | | | | | | | | |
| 8 Toddy shop licence fees | 620 | 400 | 16 | 669 | 685 | 3,633 | 115 | 3 748 | | 3,748 |
| Total Toddy revenue | 27 641 | 21 091 | 3 356 | 12 153 | 15 509 | 34 488 | 1,39 | 35 885 | 14,000 | 49 885 |
| Total Country liquor revenue | 3,05 857 | 3 33 614 | 89 734 | 2 30 896 | 3,20 630 | 1 31,260 | 89 931 | 2,21,191 | 1 06 000 | 3,27 191 |

19 From the table it will be seen that in Thana the spirit revenue, which amounted under the old system to 6¾ lakhs in 1885 86 and 6 lakhs 94 thousand in 1886 87, and had fallen to about 5 lakhs 95 thousand in 1887 88, has undergone a further serious decline since August last, the actual demand for the eight months ending 31st March last being 3 lakhs 38 thousand and the anticipated receipts for the whole year 4 lakhs 94 thousand only, or about one lakh less than last year and two lakhs less than 1886 87 The still head duty receipts on mowra and toddy together are expected to come to little more than half those on mowra spirit alone in 1886 87 As was to be expected under the circumstances noticed above, paragraph 12 the decline in the receipts from toddy spirit under the new contracts given on the rate per gallon system from August last is very marked the total receipts for the year being only about one third of those for the five months of 1887 88 during which the first contracts under the percentage system were in force The receipts from the special rate per gallon on mowra and toddy spirit together are to the still head duty, roughly speaking as 7 to 9

20 In toddy revenue on the other hand, there promises to be a considerable increase, the actuals for the eight months commencing 1st August last being 1 lakh 60 thousand against 1 lakh 16 thousand for the whole year 1887 88, and about the same in 1886 87 The tree tax receipts, in spite of reduced rates in several of the most important talukas, promise to be more than half as much again as in 1886 87 and the shop and booth license fees have nearly trebled

21 The gain in toddy revenue is however, very far from sufficient to make good the loss in spirit revenue If the estimate is correct, the total receipts for the year now current are likely to fall short of those for 1887 88 by about 15 thousand, and of those for 1886 87 by about a lakh and 15 thousand rupees

22 In Kolaba the results are more favourable The spirit revenue according to the estimate will be nearly equal to that realised in 1885 86 though it is considerably less than in 1886 87 and 1887 88 and the toddy revenue has more than doubled as compared with 1885 86 The total estimated receipts for the year come to 3 lakhs 27 thousand against 3 lakhs 20 thousand in 1887 88 and 3 lakhs 33 thousand in 1886 87 when as was noticed in paragraph 69 of the Administration Report, the sum bid for the principal spirit farm that of Panvel, was extravagantly high

23 It is noteworthy that the still head duty receipts from toddy spirit have not in Kolaba been reduced by the change in system from the 1st August last, noticed above paragraph 12 This result, however is probably due to the fact that, owing to the delay in establishing distilleries, they were lower in 1887 88 than they would otherwise have been and that within the last two or three months a considerable quantity of toddy spirit has been made at the Revdanda distillery in Alibag for the Bombay market The results are no doubt affected also both here and in Thana by the suspension of the maximum selling price from August last which enabled the farmers to charge remunerative prices for toddy spirit, and the extent to which the consumers of that description of spirit were willing and able to pay the higher price for the sake of indulging their preference

### III —Raw Toddy Arrangements

24 With regard to the arrangements for the supply and sale of fresh toddy it may be said generally that except in the Bassein taluka and to some extent also in Salsette where illicit toddy distillation is reported to be rife the raw toddy being obtained from the tree foot booth licensees no complaints have been received as to their working Their financial results as we have already seen are satisfactory Of the extent to which they have operated to fulfil their intended object of increasing the facilities for obtaining fresh toddy and meeting the complaint that the licensees were unable in some places to sell it pure and undiluted except at a loss, some judgment may be formed from the following comparison of the number of licenses given trees tapped, and probable quantities of toddy placed on sale and used fresh during the past seven months of the current year as compared with 1886 87, the last year under the old system The figures of 1887 88 are useless for comparison in consequence of the disturbance caused by the change of system and the opportunities for exchange of trees which occurred in January 1888

25 First, as to licenses I give below the number of each kind granted in 1886 87 and 1888-89, also of those granted under the old and new arrangements respectively in 1887 88 which are interesting as showing how the changes were at first received In considering the figures it must be remembered that up to December 1887 the right of sale of toddy was included in Panvel and Alibag Bagait in the country spirit farm and that elsewhere there was no distinction between the domestic consumption and the tree

foot licenses The holder of a tree foot license could not tap more than ten trees and paid of fee but had the right of sale

| District and Taluka | 1886-87 | | | 1887-88 | | | | | | | | | | 1888-89. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | August to December old system | | | January to July new system | | | | | | | (7 months, August to February) | | | | | |
| | Licenses issued | | | Licenses issued | | | Licenses issued | | | Fees realised | | | | Licenses issued | | | Fees charged | | |
| | Tree-foot and domestic consumption | Shops | Shop fees realised | Tree foot and domestic consumption | Shops | Shop fees realised | Domestic consumption | Tree-foot | Shops | Tree-foot fees | Shop fees | Total | Total fees for year | Domestic consumption | Tree foot | Shops | Tree-foot fees | Shop fees | Total |
| *Thana.* | | | R | | | R | | | | R | R | R | R | | | | R | R | R |
| Umbargaon | 15 | 136 | 2 60 | 2 | 93 | 612 | 13 | 05 | 45 | 690 | 318 | 948 | 1 560 | 3 | 75 | 15 | 780 | 665 | 1 315 |
| Dahanu | 11 | 96 | 2 100 | 4 | 69 | 632 | 10 | 33 | 1( | 198 | 430 | 6 8 | 1 260 | 17 | 24 | 49 | 210 | 5 1 | 1 1 1 |
| Mahim | 18 | 93 | 1 940 | 93 | 111 | 912 | 196 | 40 | 86 | 294 | 2 290 | 2 544 | 3 490 | 235 | 45 | 84 | 450 | 11 26( | 11 710 |
| Bassein | 21 | 63 | 1 060 | 61 | 30 | 240 | 2 | 134 | 30 | 804 | 637 | 1 441 | 1 641 | 35 | 168 | 90 | 1 680 | 6 442 | 8 162 |
| Salsette | 1 4 | 49 | 1 060 | 151 | 20 | 160 | 92 | 221 | 7 | 1 326 | 255 | 1 581 | 1 741 | 93 | 290 | 0 | 3 000 | 217 | 3 217 |
| Kalyan | 127 | 1 | 20 | | | | 31 | 45 | | 270 | | 270 | 27 | 4 | 57 | | 570 | | 570 |
| Bhiwandi | 76 | 3 | 100 | 11 | 1 | 8 | 87 | 2 | 6 | 13 | 36 | 168 | 176 | 20 | 13 | 4 | 130 | 83 | 213 |
| Wada | 16 | 1 | 10 | | | | 15 | 14 | | 84 | | 84 | 84 | | 3 | | 30 | | 30 |
| Shahapur | 5 | 5 | 80 | 4 | 4 | 28 | 6 | 14 | 3 | 84 | 18 | 102 | 130 | 1 | 9 | 3 | 90 | 53 | 143 |
| Murbad | 4 | | | | | | | 1 | | 6 | | 6 | 6 | | 1 | 3 | 10 | 30 | 40 |
| Karjat | 3 | 6 | 120 | 2 | 1 | 8 | | 9 | 1 | 54 | 9 | 63 | 71 | | 14 | 1 | 140 | 229 | 369 |
| Jawhar | | | | | | | 7 | 5 | 1 | 30 | 6 | 36 | 36 | | 6 | 4 | 63 | 40 | 103 |
| TOTAL | 470 | 443 | 9 250 | 324 | 329 | 600 | 459 | 652 | 189 | 3 912 | 3 999 | 7 911 | 10 511 | 413 | 71 | 203 | 7 162 | 19 910 | 26 902 |
| *Kolaba* | | | | | | | | | | | | | | | | | | | |
| Panvel | | | | | | | 4 | | 14 | | 88 | 88 | 88 | | 8 | 16 | 820 | 807 | 1 17 |
| Alibag Bagait | | | | | | | | | 7 | | 158 | 158 | 158 | | 9 | 26 | 791 | 434 | 1 129 |
| Khanpat | 1 | 5 | 100 | | | | | 4 | | 24 | | 24 | 24 | | | 2 | | 21 | _0 |
| Pen | 22 | 6 | 200 | 7 | | | 4 | | 14 | | 94 | 94 | 94 | 1 | | 5 | | 190 | 19 |
| Roha | 32 | | | 24 | | | 2 | 22 | | 155 | | 155 | 15 | | 61 | 1 | 410 | 1( | 42 |
| Mangaon | 20 | | | | | | 4 | 3 | | 36 | | 9( | 91 | 4 | | | 70 | | ) |
| Mahad | 4 | | | 2 | | | 2 | 2 | | 12 | | 12 | 12 | 1 | | 1 | | 10 | 10 |
| Sudhagad | 21 | 5 | 100 | 11 | 2 | 16 | | | 17 | | 102 | 10 | 118 | 1 | | 0 | | 14 | 110 |
| TOTAL | 100 | 16 | 400 | 41 | 2 | 16 | 15 | 31 | 5 | 2 | 442 | 669 | 685 | 9 | 91 | 57 | 098 | 1 800 | 9 8 |

26 The first effect of the introduction of the new rates in January 1888 into the Thana district was a run except in Umbargaon and Dahanu on the new domestic consumption and tree foot booth licenses more especially the former, the result being that during the second portion of 1887 88 there were nearly as many domestic consumption licenses alone as there had been old tree foot licenses in 1886 87 and 652 tree foot licenses of the new kind besides, while the number of shop licenses fell from 443 to 189

27 During the current year most of the domestic consumption and except in the case of Kalyan Karjat, and Jawhar nearly all the tree foot booth licenses have been given up in the inland talukas, while in Mahim Bassein, and Salsette there has been a further increase, most marked in Mahim, in the number of domestic consumption, and in Bassein and Salsette of the tree foot booth licenses Over the whole district the number of shops has risen to 203 and of tree foot booths to 715 while the domestic consumption licenses have fallen to 413 as compared with the period from January to July 1888 The increase here noted in the number of shops occurs chiefly in Dahanu and the inland talukas

28 As compared with 1886 87, Dahanu, Umbargaon, and the inland talukas appear to be worse off than before in regard to facilities for obtaining fresh toddy The increase in the total number of licenses as shown in the margin is more than absorbed in the three talukas of Mahim, Bassein, and Salsette In two of these talukas, Bassein and Salsette, the increase in the number of licenses taken out is no doubt connected with the decrease in the rates of tree tax and there is unfortunately reason to believe, as noticed above, that the people have taken advantage of the facilities thus afforded to defraud the spirit revenue There may of course, be a few more licenses issued during the remaining four months of the year particularly in Umbargaon, where date trees are plentiful but it is hardly likely that they will be in such numbers as to affect materially the general result above indicated

| | 1886 87 | 1888-89 |
|---|---|---|
| Domestic | 470 | 413 |
| Tree foot | | 715 |
| Shop | 4 3 | 203 |
| Total | 913 | 1 331 |
| Increase | 418 | |

29 In Kolaba tree foot licenses have been freely taken out since August 1888 in Panvel and Alibag Bagait and a considerable number of shops have also been opened These, it will be remembered are the two localities in which the tree tax has been reduced in that district, and in which under the old arrangements the sale of toddy was included in the spirit monopoly, so that there are no figures for 1886 87 with which to make a comparison Everywhere else, except in Roha the number of shops, tree foot booths and domestic consumption licenses together taken out for 1888 89 is smaller than the number of tree foot booth and shop licenses together under the old arrangements the decrease being most marked in Pen where there are 1 tree foot and 5 shop licenses against 22 tree foot and 6 shop licenses in 1886 87, and the

Sudhagad Mahal, where the number has sunk from 26 to 7 The new domestic consumption licenses seem to have found little favour as compared with the old tree foot and domestic consumption license combined for which no fee was charged, and except that, there is no complaint of illicit toddy distillation in Kolaba, the general result is similar in character to that above noticed in Thana

30 Turning to a comparison of the number of trees tapped, the following table shows the number of each kind tapped altogether, for supply of toddy for distillation, as well as for fresh toddy, in the years 1886 87 and 1887 88 and the first seven months of 1888 89 —

| Districts and Taluks | 1886-87 | | | | 1887-88 First five months | | | 1887-88 Next seven months | | | 1887-88 Total | | | | 1888-89 (7 months) | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Coconut | Brab. | Date and wild palm. | Tree-tax receipts | Coconut | Brab | Date and wild palm | Coconut. | Brab | Date and wild palm | Coconut | Brab | Date and wild palm | Tree-tax receipts. | | Brab | Date and wild palm. | Tree tax receipts |
| *Thana* | | | | R | | | | | | | | | | R | | | | R |
| Umbergaon | | 76 | 6 974 | 14 3 6 | | | 3 846 | | 40 | 8 613 | | 4,012 | 12 458 | 12 578 | | 72 | 9 106 | 14,505 |
| Dahanu | | 2,587 | 1 412 | 23 636 | | 469 | 1 546 | | 2 166 | 1 117 | | 3 635 | 2 663 | 15 127 | | 1 942 | 1 291 | 12,298 |
| Mahim | 20 | 5,446 | 1 880 | 62,180 | 65 | 917 | 3 867 | | 2 267 | 1 062 | 65 | 3 186 | 3 920 | 24,497 | | 1 486 | 1 046 | 21,419 |
| Bassein | 54 | 3,292 | 401 | 45 5 3 | 275 | 1 746 | 40 | 28 | 3 654 | 12 | 303 | 5 400 | 52 | 33 306 | 8 | 4,475 | 20 | 35,307 |
| Salsette | 1 394 | 1 858 | 1 616 | 60 262 | 1 934 | 1 115 | 3 360 | 927 | 3 843 | 2 498 | 2 861 | 4,958 | 5 858 | 62 653 | 1 369 | 3,296 | 1 042 | 48,818 |
| K lyan | | 366 | | 3,294 | | | | | 522 | | | 532 | | 2 610 | | 665 | | 3 127 |
| Bl iwandi | | 311 | | 2 99 | | 38 | | | 407 | | | 445 | | 2,187 | | 341 | 53 | 1 929 |
| Wa la | | 46 | 5 | 429 | | | | | 67 | | | 67 | | 835 | | 30 | | 93 |
| Shahapur | | 15 | 204 | 747 | | | 175 | | 33 | 151 | | 33 | 326 | 648 | | | 354 | 1 062 |
| Murbad | | 1 | 3 | 16 | | | | | 10 | 1 | | 10 | 1 | 53 | | 62 | | 117 |
| Karjat | | 80 | 127 | 651 | | | 86 | | 116 | 64 | | 116 | 100 | 737 | | 170 | 96 | 792 |
| Jawh r | | | | | | | | | 32 | 202 | | 3 | 202 | 497 | | 117 | 230 | 1 263 |
| TOTAL | 1 468 | 14 028 | 12,652 | 2 13 849 | 2,274 | 4,286 | 11 869 | 955 | 13 169 | 13 720 | 3 229 | 17 444 | 25 589 | 1,55 316 | 1 44[illegible] | 12,676 | 13 238 | 1 39 650 |
| *K laba.* | | | | | | | | | | | | | | | | | | |
| P vel | | 914 | | 14,634 | | 321 | | | 9"9 | | | 1 900 | | 7 960 | | 2 301 | 78 | 15 791 |
| Alibag Bagait | 2 357 | 184 | 65 | 30 687 | 678 | 10 | 10 | 421 | 120 | 30 | 1 099 | 130 | 40 | 6 711 | 1 286 | 165 | 155 | 10,025 |
| Kha ap t | 12 | 56 | | 612 | | | | 10 | 3 | | 10 | 30 | | 200 | | 45 | | 405 |
| P | | 56 | (99 | 2 571 | | | 70 | | 55 | 276 | | 55 | 346 | 846 | | 166 | 323 | 2 141 |
| Roha | | | 1 3 6 | 3 928 | | | 222 | | | 843 | | | 1 065 | 1 759 | | | 1 423 | 2 855 |
| Ma g n | | | 212 | 636 | | | | | | 5 | | | 75 | 131 | | | 169 | 342 |
| M had | | | 40 | 120 | | | 6 | | | 28 | | | 34 | 56 | | | 17 | 51 |
| S dhagad | | | 674 | 2 02 | | | 1 7 | | | 459 | | | 586 | 96 | | | 670 | 1 42 |
| To L | 2 369 | 1 240 | 2 866 | 55 100 | 678 | 331 | 435 | 431 | 1 184 | 1 711 | 1 109 | 1 615 | 2,164 | 18 600 | 1 8[illegible] | 2 677 | 2 829 | 33 037 |

31 Taking the average produce of each description of tree to be—

| l | F s CH | | | |
|---|---|---|---|---|
| | Coconut | Brab | D te | Bh l mad o wild p m |
| | Gallons | Gallons | Gallons | Gallons |
| Umbargaon | | 59 | 30 | |
| Dahanu | | 59 | 30 | |
| Mahim | 60 | 57 | 30 | |
| Bassein | 100 | 94 | 47 | |
| Salsette | 90 | 87 | 43 | |
| Kalyan | | 60 | | |
| Bhiwindi | | 60 | 30 | |
| Vada | | 60 | 30 | |
| Shahapur | | 60 | 30 | |
| Murbad | | 60 | 30 | |
| Karjat | | 60 | 30 | |
| Jawhar | | 57 | 30 | |
| Panvel | | 54 | 30 | |
| Alibag Bagait | 80 | 80 | | 40 |
| Kharapat | 60 | 60 | | 40 |
| Pen | | 60 | | 35 |
| Roha | | | | 35 |
| Mangaon | | | | 35 |
| Mahad | | | | 35 |
| Sudhagad | | | | 35 |

and allowing for the remaining five months of the current year as many additional trees

of each kind as were tapped during the last five months of the year 1886-87, the outturn of fresh toddy in the current year as compared with 1886 87 would be as under —

| Talukas | 1886-87 | 1888-89 | Increase | Decrease |
|---|---|---|---|---|
| | Gallons | Gallons | Gallons | Gallons |
| *Thana* | | | | |
| Umbargaon | 213 704 | 278 028 | 64,324 | |
| Dahanu | 194 993 | 153 307 | | 41 686 |
| Mahim | 368 022 | 128 139 | | 239 883 |
| Bassein | 333 49 | 430 060 | 96 565 | |
| Salsette | 357 884 | 463 337 | 105 433 | |
| Kalyan | 21 9 0 | 48 240 | 26 280 | |
| Bhiwndi | 18 660 | 27 030 | 8 370 | |
| Vada | 2 910 | 2 460 | | 450 |
| Shahapur | 7 020 | 10 6 0 | 3 600 | |
| Murbad | 1 0 | 3 750 | 3 600 | |
| Karjat | 5 520 | 13 410 | 7 890 | |
| Jawhar | | 13 649 | 13 649 | |
| Total | 1 524 318 | 1 572 090 | 47 7 2 | |
| *Kolaba.* | | | | |
| Panvel | 49 006 | 126 594 | 77 588 | |
| Alibag Bagait | 05 410 | 12 440 | | 82 970 |
| " Kharapat | 2 96) | 1 840 | | 1 20 |
| Pen | 26 125 | 21 5 5 | | 4 550 |
| Roha | 44 660 | 49 805 | 5 145 | |
| Mangaon | 10 9 0 | 5 880 | | 5,040 |
| Mahad | 1 400 | 1 155 | | 245 |
| Sudhagad | 23 590 | 25 690 | 2 100 | |
| Total | 364 071 | 3 1 979 | | 9 092 |

32 Deducting the quantities of raw toddy admitted into the distilleries in 1886 87 and 1888 89 respectively, including an allowance for the remaining five months of the latter year based on the average admissions for the first seven months which come to 41 250 gallons for Thana and 18 940 for Kolaba we get the following estimate of the quantity of raw toddy supplied in each taluka during the current year as compared with the last year under the old arrangement —

| Talukas | 1886 87 | 1888 89 | Increase | Decrease |
|---|---|---|---|---|
| | Gallons | Gallons | Gallons | Gallons |
| *Thana* | | | | |
| Umbargaon | 213 704 | 278 0 8 | 64 324 | |
| Dahanu | 119 ,91 | 141 223 | 21 432 | |
| Mahim | 116 905 | 125 065 | 8 160 | |
| Bassein | 138 810 | 392 9 8 | 254 108 | |
| Salsette | 186 11 | 416 691 | 230 576 | |
| Kalyan | 21 960 | 48 240 | 26 280 | |
| Bhiwndi | 18 66) | 2, 030 | 8 370 | |
| Vada | 2 910 | 2 460 | | 450 |
| Shahapur | 7 020 | 10 620 | 3 600 | |
| Murbad | 150 | 3 750 | 3 600 | |
| Karjat | 5 520 | 13 410 | 7 890 | |
| Jawhar | | 13 649 | 13 649 | |
| Total | 831 545 | 1 473 084 | 641 539 | |
| *Kolaba* | | | | |
| Panvel | 26 588 | 90 594 | 64,006 | |
| Alibag Bagait | 19 248 | 1 12 981 | 93 733 | |
| Kharapat | 2 960 | 1 840 | | 1 120 |
| Pen | 26 125 | 21 575 | | 4,550 |
| Roha | 44 660 | 49 805 | 5 145 | |
| Mangaon | 10 920 | 5 880 | | 5 040 |
| Mahad | 1 400 | 1 155 | | 245 |
| Sudhagad | 23 590 | 25 690 | 2 100 | |
| Total | 155 401 | 309 520 | 154 029 | |

33 It would thus appear that, in spite of the decreased facilities for distribution noticed above, paragraph 20, the quantity of raw toddy made available was largely increased, relatively

speaking, in all the inland talukas of Thana except Vada I say relatively for the reason that the total quantity even thus increased is, except in Kalyan, altogether insignificant as compared with the population In Umbargaon there is a substantial as well as a relative increase, and in Dahanu also the quantity is larger by some 20 per cent Jawhar was supplied with about 16,000 gallons from its own trees against *nil* in 1886 87

34 Of the three talukas of Mahim, Bassein, and Salsette, in which a large increase in the number of licenses has taken place it will be observed that in Mahim this increase has not been accompanied by a corresponding increase in the number of trees tapped and the quantity of toddy extracted Many of the trees tapped in 1886 87 were for distillation of which there has been practically none in 1888 89, and this circumstance, coupled with the fact that of the total number of 378 licenses taken out this year in Mahim as against 111 in 1886 87, no less than 235 were for domestic consumption only, under which not more than 5 coos or brab or 10 date trees can be tapped, sufficiently accounts for the marked decrease in the number of trees tapped in spite of the increase in the number of licenses The smaller numbers which were tapped still give a larger number of trees in Mahim, as elsewhere for each booth and shop and the net result is that the quantity of fresh toddy made available seems to be about the same as in 1886 87

35 In both Bassein and Salsette the increase in the quantity of toddy made available is very large having been nearly trebled in Bassein and more than doubled in Salsette The reduction in the tree tax rates and the facilities offered for practically unrestricted sale at the tree foot for a fixed fee of R10 instead of a sliding fee of R20 for every 25 trees tapped have made the taking out of a tree foot booth license a lucrative business in these talukas where trees growing close enough together to satisfy the requirements of the tree foot booth conditions are to be found in abundance The result corresponds with the large number of tree foot booth licenses taken out, as shown in the table below paragraph 25

36 But it is obvious that the extraction of juice under these licenses in quantities more than sufficient to meet the demand for raw toddy is not a practice to be encouraged, at any rate in the absence of a corresponding demand for the surplus for *licit* conversion into spirit As will be noticed further on the separation of the right of manufacture from the right of sale and other recent changes have so far had the effect of almost killing the licit business in toddy spirit The temptation under these circumstances to use the surplus toddy for illicit distillation must be very strong and it is the more dangerous for the reason that the process leaves no refuse and is so simple that it can be carried on in the distiller s house with his domestic utensils and all traces of it can be cleared away in a few minutes while the Excise officers are kept waiting outside It is thus most difficult to detect and suppress and most likely to spread where the practice once takes root Mr Todd mentioned to me some little time back its prevalence in Bassein and Salsette as something new, and the Inspectors of those districts both experienced men are strongly convinced that it goes on largely

37 In the nature of things, it is impossible to give any definite information as to the extent to which it is carried on The Bassein Inspector Mr Sibbald says however that there is little or no mowra used in that taluka that he has caught several cases of illicit tapping with traces of distillation in the neighbourhood that most of the tree foot booths have been taken up by a syndicate which held the spirit farm last year that stale toddy is sold at 3 pies a bottle and bought for distillation that the tree foot license holders distil themselves that at one village, where he made a camp, the sales of spirit at the local shop, which had previously been about a bottle a day sprang up at once to the value of R2 000 or R3 000 in four days, the increase being partly due to the occurrence of weddings but much more as he is convinced to the temporary stop put by his presence to illicit distillation that on the same occasion the villagers commenced to send toddy to the Bassein distillery at the rate of 100 gallons a day whereas the admissions previously had been *nil* and that he has caught some sixty cases since October last as compared with ten or twelve previously

38 The Salsette Inspector, Mr Ardagh declares his belief that the people of Vesava and Aksi distil all their surplus toddy, though he does not think much is bought or sold for the purpose and he has detected between thirty and forty cases of illicit distillation—mowra and toddy together—since August last

39 Speaking generally it is to be feared that a very large proportion probably as much as half, of the extra toddy made available in these talukas is used to defraud the spirit revenue instead of for the purpose for which it was intended

40 In Kolaba the opening of shops and tree foot booths independently of the spirit farmers in Panvel and Alibag Bagait, has been accompanied by a very large increase in the quantity of toddy available and as the farmers were supposed to starve the demand, and there are no reports of toddy distillation the result may be regarded as satisfactory In the inland divisions there is an increase in three and a decrease in three The total consumption is unimportant, and the changes introduced make no very marked difference

41 As stated above paragraph 8 (3) (*a*) the tree foot booth and shop licensees are at present at liberty to retail toddy at any price they please, although Government have reserved the power to re impose the condition as to the maximum price at any time during the currency of the licenses I have not yet received any complaints as to the quality of the toddy sold or high prices charged, and have not therefore exercised the power referred to Under the old system the maximum prices were 6 pies a bottle of 8 drams at the booths and 8 pies a bottle at the shops The booth and shop keepers are now reported to be charging on an average 9 pies a bottle, the advance being at the rate of 12 5 per cent

42 In the following table I have attempted to exhibit the effect of the reduction in the tree tax rates in Bassein, Salsette, Alibag Bagait, and Panvel, and of the fixed fee for tree-foot booths and auction prices for shops throughout both Collectorates, on the profits to be made by the licensees. The rent of the trees, cost of tapping, and other charges remain as before The table exhibits the average increase or decrease in the Government demand in respect of trees tapped under each description of license The increase in the selling price noted in the last paragraph may be taken as preventing the possibility of loss from any increase and as adding to the profit of any decrease in that demand, and also as showing that whoever may have benefited by any reduction which has been made, it is not the customers at the shops or booths The statement shows that the incidence of the Government demand on trees tapped for shops has increased in Mahim, Bassein, Shahapur, and Karjat, and decreased elsewhere —

| Taluka and year | | Booths: Number of licenses | Booths: Total number of trees tapped for booths counting one date tree as half a cocoanut or brab tree | Booths: Total amount collected as license fees | Booths: Average fee per tree — Cocoanut | Booths: Average fee per tree — Date and wild palm | Booths: Tree-tax — Cocoanut and brab | Booths: Tree-tax — Date and wild palm | Booths: Total of columns 4 and 6 and 5 and 7, being total average demand per tree — Cocoanut and brab | Booths: Total of columns 4 and 6 and 5 and 7 — Date and wild palm | Shops: Number of licenses | Shops: Total number of trees tapped for shops counting one date tree as half cocoanut or brab tree | Shops: Total amount collected as license fees | Shops: Average fee per tree — Cocoanut and brab | Shops: Average fee per tree — Date and wild palm | Shops: Tree-tax — Cocoanut and brab | Shops: Tree-tax — Date and wild palm | Total of columns 13 and 15 and 14 and 16, being total average demand per tree — Cocoanut and brab | Total of columns 13 and 15 and 14 and 16 — Date and wild palm |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | R | R a p | R a p | R | R | R a p | R a p | | | R | R a p | R a p | R | R | R a p | R a p |
| **Thana District** | | | | | | | | | | | | | | | | | | | |
| Umbargaon | 1886-87 | 15 | 78 | | | | 5 | 2 | 5 | 2 | 136 | 3 498 | 2,700 | 0 12 8 | 0 6 4 | 5 | 2 | 5 12 8 | 2 6 4 |
| | 1888-89 | 75 | 2 537 | 750 | 0 4 8 | 0 2 4 | 5 | 2 | 5 4 8 | 2 2 4 | 15 | 2 073 | 565 | 0 4 4 | 0 2 2 | 5 | 2 | 5 4 4 | 2 2 2 |
| Dahanu | 1886-87 | 11 | 75 | | | | 7½ | 3 | 7½ | 3 | 96 | 1 954 | 2 100 | 1 1 2 | 0 8 7 | 7½ | 3 | 8 9 2 | 3 8 7 |
| | 1888-89 | 24 | 397 | 240 | 0 9 8 | 0 4 10 | 7½ | 3 | 8 1 8 | 3 4 10 | 29 | 1 863½ | 881 | 0 7 6 | 0 3 9 | 7½ | 3 | 7 15 6 | 3 3 9 |
| Mahim | 1886-87 | 18 | 127½ | | | | 10 | 4 | 10 | 4 | 93 | 1 852 | 1 940 | 1 0 11 | 0 8 6 | 10 | 4 | 11 0 11 | 4 8 6 |
| | 1888-89 | 45 | 792½ | 450 | 0 9 1 | 0 4 6 | 10 | 4 | 10 9 1 | 4 4 6 | 88 | 1 874½ | 11,260 | 6 0 1 | 3 0 0 | 10 | 4 | 16 0 1 | 7 0 0 |
| Bassein | 1886-87 | 21 | 190 | | | | 13 | 5 | 13 | 5 | 53 | 1,287½ | 1 060 | 0 13 2 | 0 6 7 | 13 | 5 | 13 13 2 | 5 6 7 |
| | 1888-89 | 168 | 2,849 | 1 680 | 0 9 5 | 0 4 0 | 10 | 5 | 10 9 5 | 5 4 8 | 30 | 738 | 6 482 | 8 12 6 | 4 6 3 | 10 | 5 | 18 12 6 | 9 6 3 |
| Salsette | 1886-87 | 1 4 | 894½ | | | | 16 | 5 | 16 | 5 | 49 | 1 99½ | 1 060 | 0 15 5 | 0 7 8 | 16 | 5 | 16 15 5 | 5 7 8 |
| | 1888-89 | 299 | 4,145½ | 3 000 | 0 11 6 | 0 5 9 | 10 | 5 | 10 11 6 | 5 5 9 | 10 | 180 | 217 | 1 3 3 | 0 9 7 | 10 | 5 | 11 3 3 | 5 9 7 |
| Kalyan | 1886-87 | 137 | 341 | | | | 9 | 3 | 9 | 3 | 1 | 25 | 20 | 0 12 10 | 0 6 5 | 9 | 3 | 9 12 10 | 3 6 5 |
| | 1888-89 | 57 | 673 | 570 | 0 13 6 | 0 6 9 | 9 | 3 | 9 13 6 | 3 6 9 | | | ... | | | | | | |
| Bhiwindi | 1886-87 | 76 | 196 | | | | 9 | 3 | 9 | 3 | 3 | 125 | 100 | 0 12 10 | 0 6 5 | 9 | 3 | 9 12 10 | 3 6 5 |
| | 1888-89 | 13 | 154 | 130 | 0 13 6 | 0 6 9 | 9 | 3 | 9 13 6 | 3 6 9 | 4 | 170½ | 83 | 0 7 9 | 0 3 10 | 9 | 3 | 9 7 9 | 3 3 10 |
| Vada | 1886-87 | 16 | 37½ | | | | 9 | 3 | 9 | 3 | 1 | 11 | 10 | 0 14 7 | 0 7 3 | 9 | 3 | 9 14 7 | 3 7 3 |
| | 1888-89 | 3 | 30 | 30 | 1 0 0 | 0 8 0 | 9 | 3 | 10 0 0 | 3 8 0 | ... | | | | | | | | |
| Shahapur | 1886-87 | 5 | 17 | | | | 9 | 3 | 9 | 3 | 5 | 100 | 80 | 0 12 10 | 0 6 5 | 9 | 3 | 9 12 10 | 3 6 5 |
| | 1888-89 | 9 | 154 | 90 | 0 9 4 | 0 4 8 | 9 | 3 | 9 9 4 | 3 4 8 | 3 | 21 | 53 | 2 8 4 | 1 4 2 | 9 | 3 | 11 8 4 | 4 4 2 |
| Murbad | 1886-87 | 4 | 1½ | | | | 9 | 3 | 9 | 3 | | | ... | | | | | | |
| | 1888-89 | 1 | 10 | 10 | 1 0 0 | 0 8 0 | 9 | 3 | 10 0 0 | 3 8 0 | 3 | 42 | 30 | 0 11 5 | 0 5 8 | 9 | 3 | 9 11 5 | 3 5 8 |
| Karjat | 1886-87 | 3 | 6 | | | | 9 | 3 | 9 | 3 | 6 | 87½ | 120 | 1 5 11 | 0 10 11 | 9 | 3 | 10 5 11 | 3 10 11 |
| | 1888-89 | 14 | 185 | 140 | 0 12 1 | 0 6 0 | 9 | 3 | 9 12 1 | 3 6 0 | 17 | 33 | 229 | 6 15 0 | 3 7 6 | 9 | 3 | 15 15 0 | 6 7 6 |
| Jawhar | 1886-87 | | | | | | | | | | | | | | | | | | |
| | 1888-89 | 6 | 112 | 62 | 0 8 10 | 0 4 5 | 7½ | 3 | 8 0 10 | 3 4 5 | 4 | 120 | 40 | 0 5 4 | 0 2 8 | 7½ | 3 | 7 13 4 | 3 2 8 |
| **Kolaba District** | | | | | | | | | | | | | | | | | | | |
| Panvel | 1886-87 | | | | | | | | | | | | | | | | | | |
| | 1888-89 | 82 | 1,265 | 820 | 0 10 4 | 0 5 2 | 10 | 5 | 10 10 4 | 5 5 2 | 16 | 1 075 | 697 | 0 13 4 | 0 6 0 | 10 | 5 | 10 13 4 | 5 6 8 |
| Alibag Bagait | 1886-87 | | | | | | | | | | | | | | | | | | |
| | 1888-89 | 79 | 1 146¼ | 796 | 0 11 1 | 0 5 6 | 10 | 3 | 10 11 1 | 3 5 6 | 26 | 254 | 333 | 1 5 0 | 0 12 6 | 10 | 3 | 11 5 0 | 3 12 6 |
| Kharapat | 1886-87 | 1 | 5 | | | | 9 | 3 | 9 | 3 | 5 | 63 | 100 | 1 9 4 | 0 13 8 | 9 | 3 | 10 9 4 | 3 13 8 |
| | 1888-89 | | | | | | | | | | 2 | 45 | 20 | 0 7 1 | 0 3 6 | 9 | 3 | 9 7 1 | 3 3 6 |
| en | 1886-87 | 22 | 364 | | | | 9 | 3 | 9 | 3 | 6 | 121½ | 200 | 1 10 4 | 0 13 2 | 9 | 3 | 10 10 4 | 3 13 2 |
| | 1888-89 | | | | | | | | | | 5 | 327 | 180 | 0 8 10 | 0 4 5 | 9 | 3 | 9 8 10 | 3 4 5 |
| Roha | 1886-87 | 32 | 638 | | | | 9 | 3 | 9 | 3 | | | | | | | | | |
| | 1888-89 | 41 | 699 | 410 | 0 9 4 | 0 4 8 | 9 | 3 | 9 9 4 | 3 4 8 | 1 | 12½ | 10 | 0 12 10 | 0 6 5 | 9 | 3 | 9 12 10 | 3 6 5 |
| Mangaon | 1886-87 | 20 | 106 | | | | 9 | 3 | 9 | 3 | | | | | | | | | |
| | 1888-89 | 7 | 69 | 70 | 1 0 2 | 0 8 1 | 9 | 3 | 10 0 2 | 3 8 1 | | | | | | | | | ... |
| Mahad | 1886-87 | 4 | 20 | | | | 9 | 3 | 9 | 3 | | | | | | | | | |
| | 1888-89 | | | | | | | | | | 1 | 5 | 10 | 2 0 0 | 1 0 0 | 9 | 3 | 11 0 0 | 4 0 0 |
| Sudhagad | 1886-87 | 21 | 274½ | | | | 9 | 3 | 9 | 3 | 5 | 69½ | 100 | 1 9 4 | 0 12 8 | 9 | 3 | 10 9 4 | 3 12 8 |
| | 1888-89 | | ... | | | | | | | | 6 | 334½ | 130 | 0 6 3 | 0 3 1 | 9 | 3 | 9 6 3 | 3 3 1 |

43 Two points remain to be noticed before leaving this branch of the subject. The first is the extent to which the increase in the supply of toddy above noticed may be taken as accounting for and counterbalancing the decrease which, as will appear further on has occurred in the licit spirit consumption This is a matter as to which it is most difficult to furnish any reliable estimate Much of the toddy may be consumed by persons who would not drink spirits in any case, and much by others in addition to the daily dram Strength for strength, however, it may be taken roughly that a bottle of toddy is equal to a dram of 25° under proof spirit The total additional quantity of toddy made available as shown above paragraph 32, was in round numbers 641,000 gallons in Thana and 154 000 gallons in Kolaba From the surplus in Thana a considerable deduction must be made say two lakhs for toddy consumed in illicit distillation (*vide* paragraph 39) The balance of 441 000 gallons in Thana would be equivalent to 55 000 gallons of spirit and the surplus in Kolaba to about 19,000 gallons

44 The other point is the necessity or otherwise for any changes in the fresh toddy arrangements for the next year I have in my letters to the Collectors of Ratnagiri and Kanara submitted to Government with this office No 2105 of the 25th ultimo, made suggestions for the extension of the Thana and Kolaba rules to those districts, with certain modifications of detail which I think are improvements, and which if they are tried and found to work well there it may be desirable to adopt hereafter in Thana and Kolaba But, except so far as the impetus which they have given to illicit toddy distillation is concerned, they may be said to have worked well in their present form and I am reluctant to recommend any unnecessary changes in districts where matters are in such a critical condition without some experience of the results which may be expected to follow

45 I think therefore that for the present matters should be left as they are in Thana and Kolaba, except in respect of the measures immediately necessary to check illicit toddy distillation In regard to this point much may be done I think by the Collector in the judicious exercise of the discretion vested in him in the matter of granting tree foot licenses A great deal too may have been given in Bassein and Salsette and he will be asked, if my recommendations are approved to restrict their number carefully to what are required for the supply of each village in future and to grant licenses in excess of that number only on production of satisfactory evidence that the licensee has arranged for the disposal of the surplus by licit distillation I think also that to prevent any curtailment in the number of licenses allowed from leading, as it might otherwise do to such an increase in the number of trees taken up under each license as would defeat the object in view the number to be tapped under a tree foot license should be limited to 15 This is more than the average number actually tapped at present under a single license in any taluka, except Bassein, where the present average is 17

## IV —Public Toddy Distilleries and Still-head Duty on Toddy

46 I now come to the extension of the public toddy distillery system and its effect in conjunction with the new still head duty on the supply and consumption of toddy spirit

47 Public toddy distilleries were established in the Bassein and Salsette talukas in 1886 87 with the object of meeting the complaint that the monopoly of manufacture granted to the farmers deprived the Bhandaris of their hereditary occupation, and to break down the monopoly of the Bombay distillers in the Bombay market In January 1888 steps were taken as already noticed to extend the system to the remaining talukas in which the sale of toddy spirit is permitted and the licensee of the private distillery at Bhandup was allowed to distil toddy for the supply of the Mahim farm from February to June 1888

48 Previously to January 1888 toddy spirit had been sold in spite of the high rate of tree tax then prevailing in some parts of the district within maximum prices lower by 8 annas a gallon of 25° under proof than those fixed for mowra spirit From January 1888 a still head duty nominally of the same rate, R2 per gallon 25° under proof, as that applied to mowra spirit was imposed on toddy spirit, and the maximum selling price was at the same time raised to 6 annas a gallon of 25° under proof more than mowra spirit to compensate for the higher cost of the spirit *ex* duty, and to enable the two kinds to compete as much as possible on their own merits The fulfilment of this intention being found incompatible with the maintenance of the percentage system, under which the farmer paid twice as high a percentage on mowra as on toddy spirit, while the maximum selling prices remained unaltered the plan of paying a fixed rate per gallon, whether of toddy or mowra spirit was substituted from 1st August, and the maximum selling prices being suspended from the same date, the two descriptions of spirit were left to compete on terms of practically absolute equality

In Umbargaon lower by 12 annas and in Dhanu by 1 rupee

49 The subjoined statement shows the quantity of toddy spirit turned out of the various distilleries public and private, during the years 1885 86 1886 87, and the first five months

of the year 1887-88 under the old arrangements, and during the twelve months ending 31st December 1888 under those just described —

| Talukas | 1885-86 | | 1886-87 | | 1887 88, five months (old system) | | 1888, twelve months (new system) | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|
| | 25° under proof | 60° under-proof | 25 under proof | 60° under proof | 25 under proof | 60° under proof | Name of distillery | 25 under proof | 60° under proof | |
| *Thana* | | | | | | | | | | |
| Private { Umbargaon | | | | 2 545 | | | Public { Nargol | 25 | 152 | |
| Private { Dahanu | 178 | 8 750 | | 12 316 | | | Public { Wadhwan | 644 | 7 287 | |
| Private { Mahim | 470 | 34 810 | 678 | 39 868 | 60 | 8 580 | Public { Mahim | | 106 | |
| | | | | | | | Bhandup (private) | 399 | 4 853 | |
| Public { Bassein | 131 | 34,676 | 260 | 30 207 | 23 | 10 262 | Public { Bassein | 546 | 9 304 | * Exclusive of 1 865 gallons 25 under proof sent to Bombay |
| Public { Salsette | 111 | 91 149 | 198 | 37 909 | | 21 450 | Public { Vesava | 639 | 25 665 | |
| Total | 890 | 169 3 9 | 1 136 | 122 845 | 83 | 35 232 | | 2 263 | 47 457 | |
| *Kolaba* | | | | | | | | | | |
| Private { Panvel | 2 | 569 | 34 | 2 503 | 1 9 | 1 183 | Public { Uran | 377 | 3 137 | |
| | | | | | | | Public { Revdanda | † | 54 | † Exclusive of 207 gallons 25 under proof sent to Bombay |
| Private { Alibag Bagait | 65 | 33 887 | 2 1 9 | 36 602 | 11 | 2,505 | | | | |
| Total | 67 | 34 456 | 2 163 | 39 104 | 140 | 3 688 | | 377 | 3 191 | |

50 It should be explained with reference to this statement that no toddy was distilled in the Umbargaon Petha in the years 1885 86 and 1886 87 or in the first five months of the year 1887 88, the quantity entered under the year 1886 87 being supplied from the Dahanu distillery, and that all work in the Nargol distillery has been stopped since August 1888 for want of toddy for distillation, the whole quantity in the taluka being consumed in the raw state

51 The conclusion to which the figures point is that toddy spirit has no chance against mowra in the local markets under the new conditions The increase noticeable in the outturn of the Panvel distillery under the new arrangement is the effect of the temporary advantage given to it under the percentage system during the five months from January to July 1888 and the same cause makes the falling off less apparent elsewhere than it will be where twelve months figures under the fixed gallon rate system are available The local farmers either prefer to sell their mowra rather than deal with the Bhandari distillers, or else they cannot find sale for toddy spirit at paying rates

52 So far as the object of giving employment to the Bhandaris is concerned the public distillery system has hitherto practically been a failure The applications for distilling licenses have been too few to be worth considering The Dahanu, Mahim and Panvel taluka distilleries are only working one still each Vesava under Salsette two Revdanda in Alibag Bagait two and Bassein four I am informed, however that a third still has recently been established at Revdanda and that as has been noticed above, paragraph 23 some business in exports to Bombay is springing up

53 On the other hand, the still license fees charged at the rate of R1 per gallon on the capacity of the still though their incidence is heavy, being at the rate of 10 pies per liquid gallon of spirit turned out are quite insufficient to cover working expenses The total amount realised during the twelve months ending 31st December last was R2 888 The pay of the sanctioned establishment for the same period would come to R22 680 The actual cost allowing for the fact that anticipating the work would not be heavy, Mr Moore put on no more hands than were absolutely necessary, and not counting hands who, though borne on the distillery establishments have under the circumstances noted below, paragraph 64 been employed in suppressing illicit distillation, has come to R13,780, exclusive of expenditure on the buildings, &c

54 It is just possible, though not very probable that the business in toddy spirit may revive if measures be taken for reducing selling rates which for the last eight months have been too high for the capacity of the consumers I would wait therefore till the result of those recommended under the next head, if they be adopted, is known If by the end of next year no improvement has been effected, it will be necessary, I think to consider whether most if not all, of the toddy distilleries should not be dispensed with In connection with this subject, I would invite reference to the appended copy of a report, No 4044 of the 30th November last, by the Collector of Kolaba on the working of the Revdanda distillery

V —SPIRIT FARM ARRANGEMENTS

55 It remains to consider the general effect of the changes experimentally introduced in January and August 1888 in the conditions of the country spirit farms This, I am afraid can hardly be considered satisfactory even in Kolaba In Thana it has been simply disastrous

56 Attention has been drawn above to the large decline in the spirit revenue both in Thana and Kolaba In Kolaba this decline has been altogether and in Thana partly made up by the increase in the fresh toddy revenue. But, except to the small extent to which, as noted in paragraph 43, it may be regarded as caused by the substitution of fresh toddy for spirit, the decline under the one head is altogether independent of the improvement under the other and represents so much sheer loss of revenue Had it been possible to suppose that this loss was the result of any commensurate reduction in the actual consumption of spirits, there would have been nothing to regret But I am afraid there is no room for doubt but that in Thana the only difference is that illicit liquor is consumed instead of licit, and that the de moralising practices which had with difficulty, and after a continued and costly struggle, lasting through nearly ten years, been nearly suppressed, have in as many months, and in spite of strenuous efforts, become as rife as ever, and that the same is true to a very great extent of Kolaba also

57 The effect of the new arrangements upon the licit consumption is shown in detail in the statements of monthly sales of each description of liquor in each taluka which are append ed to this report. For convenience of examination and comparison, I subjoin an abstract in which the average monthly consumption for each taluka from January 1885 up to March 1889 is shown reduced to gallons 25° under proof, the averages being struck for three periods January to March, April to July, and August to December, so as to correspond with the currency of the farms under the minimum guarantee the percentage, and the fixed gallon rate systems respectively and the broken period from January to March last, which is included in order to bring the figures up to the latest possible date —

| Taluka. | Average monthly sales from | 1885 | 1886 | 1887 | 1888 | 1889 |
|---|---|---|---|---|---|---|
| *Thana* | | R | R | R | R | R |
| Salsette | January to March | 10 433 | 14 631 | 11,666 | 8 139 | 5 354 |
| | April to July | 9 775 | 11 104 | 13 916 | 7 378 | |
| | August to December | 8 236 | 6 682 | 9 961 | 3 963 | |
| Bassein | January to March | 4 296 | 4 37 | 4 081 | 2 542 | 1,648 |
| | April to July | 6 499 | 5 071 | 4,477 | 2 243 | |
| | August to December | 2 619 | 2 706 | 4 147 | 1 116 | |
| Mahim | January to March | 2 945 | 3 624 | 4,816 | 2,558 | 2 185 |
| | April to July | 3 627 | 5 060 | 4 237 | 1 678 | |
| | August to December | 1 960 | 2 020 | 2 97 | 1 255 | |
| Dahanu | January to March | 1 436 | 10 6 | 1 072 | 665 | 561 |
| | April to July | 1 397 | 1 464 | 1 342 | 642 | |
| | August to December | 852 | 474 | 691 | 411 | |
| Umbargaon | January to March | 1 784 | 1 12 | 1 346 | 753 | 456 |
| | April to July | 2 081 | 1 83 | 1 100 | 8°5 | |
| | August to December | 9 9 | 1 206 | 1 269 | 347 | |
| Jawhar | January to March | 1 501 | 1 556 | 1 034 | 453 | 4,3 |
| | April to July | 2 ›3 | 734 | 591 | 200 | |
| | August to December | 143 | 388 | 302 | 267 | |
| Kalyan | January to March | 2 611 | 2 572 | 2 773 | 2 092 | 1 406 |
| | April to July | 2 101 | 1 998 | 3 092 | 1 552 | |
| | August to December | 1 879 | 1 268 | 1 991 | 792 | |
| Bhiwandi | January to March | 1 859 | 1 707 | 1 810 | 1 209 | 767 |
| | April to July | 1 15 | 1 053 | 1 893 | 853 | |
| | August to December | 1 070 | 868 | 1 206 | 304 | |
| Vada | January to March | 628 | 667 | 803 | 523 | 287 |
| | April to July | 340 | 430 | 379 | 260 | |
| | August to December | 170 | 280 | 218 | 77 | |
| Murbad | January to March | 510 | 719 | 718 | 634 | 513 |
| | April to July | 345 | 407 | 319 | 325 | |
| | August to December | 282 | 247 | 335 | 199 | |
| Shahapur | January to March | 1 363 | 1 663 | 1 577 | 1 516 | 1 402 |
| | April to July | 791 | 755 | 1 428 | 1 073 | |
| | August to December | 718 | 751 | 1 142 | 735 | |
| Karjat | January to March | 1 844 | 1 663 | 1,249 | 978 | 676 |
| | April to July | 892 | 755 | 1 010 | 699 | |
| | August to December | 845 | 751 | 897 | 418 | |
| *Kolaba.* | | | | | | |
| Panvel | January to March | 4,994 | 4,477 | 5 352 | 4,722 | 2,540 |
| | April to July | 4,292 | 3,978 | 3 672 | 4 211 | |
| | August to December | 5 589 | 2 683 | 5 789 | 2,044 | |
| Alibag Bagait | January to March | 2 680 | 3 926 | 4 188 | 3 184 | 1,698 |
| | April to July | 3 165 | 2 656 | 2 789 | 2 338 | |
| | August to December | 2 597 | 2 198 | 2 094 | 2 008 | |
| Kharapat | January to March | 911 | 1 149 | 1 186 | 2 929 | 423 |
| | April to July | 599 | 726 | 680 | 703 | |
| | August to December | 781 | 668 | 807 | 256 | |
| Pen | January to March | 2 400 | 2 404 | 2 886 | 2,870 | 1 657 |
| | April to July | 1 842 | 1 937 | 1 578 | 1,959 | |
| | August to December | 2 278 | 1 624 | 2 335 | 1 147 | |
| Roha | January to March | 418 | 539 | 617 | 738 | 360 |
| | April to July | 285 | 397 | 372 | 697 | |
| | August to December | 477 | 459 | 505 | 258 | |
| Mangaon | January to March | 303 | 356 | 384 | 381 | 344 |
| | April to July | 173 | 229 | 244 | 226 | |
| | August to December | 171 | 177 | ›01 | 116 | |
| Mahad | January to March | 338 | 418 | 546 | 571 | 407 |
| | April to July | 305 | 349 | 314 | 369 | |
| | August to December | 211 | 258 | 320 | 194 | |
| Sudhagad | January to March | 216 | 307 | 307 | 405 | 228 |
| | April to July | 174 | 157 | 224 | 222 | |
| | August to December | 238 | 219 | 298 | 163 | |

*Abstract Totals*

| | | | | | | |
|---|---|---|---|---|---|---|
| Thana District | January to March | 92 181 | 1 06 279 | 1 00 640 | 66,185 | 47 199 |
| | April to July | 1 17 272 | 1 22 620 | 1 35 254 | 70 897 | |
| | August to December | 95 886 | 87 588 | 1 25 680 | 49 426 | |
| | TOTAL | 3 05,289 | 3 16 487 | 3 61 574 | 1 86,508 | |
| Kolaba District | January to March | 36 780 | 40 769 | 46 187 | 44 398 | 22 545 |
| | April to July | 43 341 | 41 710 | 39 551 | 43 230 | |
| | August to December | 59 454 | 42 185 | 64,891 | 30,9 2 | |
| | TOTAL | 1,39,575 | 1 24,684 | 1 50 629 | 1 18 550 | |

58 In considering these figures, it must be borne in mind that the averages for the different periods specified are affected by a variety of local and special circumstances. Those from April to July for instance, and in the year 1887, from August to December, are swelled in many cases by forced sales made to clear off accumulated stocks at the end of the farms under the minimum guarantee system On the other hand in inland talukas such as Jawhar, Shahapur, Murbad, Karjat &c, where mowra trees are plentiful, they are reduced by the increased prevalence of illicit distillation which follows the collection of the mowra flowers From January to March an increase may be looked for on account of the Holi festivities From August to December sales are normally at their lowest that being the cultivating season, when the people have little time or cash to spend in drinking In 1886 the figures of the Thana district for this period are further affected by the temperance movement which was then at its height in that district, while in Panvel and Pen where the movement culminated about the beginning of 1887, the averages for January to March 1887 show an unexpected increase, probably due to efforts made by the farmer to break down the combination by distributing large quantities of spirit gratis

59 Making every allowance for fluctuations of this kind, it will seen that the abolition of the minimum guarantee and the introduction of the percentage system from January 1888 was followed almost everywhere by a tremendous drop, that the decline was more marked in the second than in the first of the two periods January to March and April to July, into which the currency of that system is divided, that the abolition from the 1st August 1888 of the fixed minimum selling prices and the re letting of the farms at gallon rates, representing a larger addition to the still head duty than the percentages accepted under the last farm, resulted at once in another drop during the period between August and December During the three months from January to March there has been a slight recovery but this is due partly to the Holi and probably to a greater extent to the effect of the circular issued by Mr Todd, which formed the subject of this office No 1805 of the 10th April 1889 and which is stated by all the Inspectors to whom I have spoken on the subject to have had a marked effect in checking importation of mowra for illicit distillation I fear, however, that it can hardly be expected that this effect will continue when it becomes known how limited the powers of the Department really are in dealing with possession of mowra under the Abkari Act

60 The net result is a decline in the total consumption reduced to gallons 25° under proof of 118 781 gallons, 129 979 gallons, and 175 066 gallons during 1888 as compared with 1885, 1886, and 1887 in Thana, and of 21,025, 6,134, and 32 079 in Kolaba The corresponding percentages are—

| | As compared with | | |
|---|---|---|---|
| | 1885 | 1886 | 1887 |
| In Thana | 38 9 / | 41 / | 43 / |
| In Kolaba | 15 / | 4 9° / | 14·2 / |

As compared with the average of 1885 to 1887 the decrease is 141,275 gallons or 43 1 per cent in Thana and 19 746 gallons or 14 2 per cent in Kolaba.

61 For proof that this decline has been made up for much more than altogether in Thana and to a great extent in Kolaba, by illicit distillation we need look no further than the fact that the imports of mowra flower by rail and sea into Thana and Kolaba in 1888 exceeded those of 1887 by an amount sufficient to produce spirit more than enough to make up the whole deficient quantity in Thana and nearly enough to make it up in Kolaba and this without counting imports by road, of which I have been unable to procure statistics, though the quantity is reported to be considerable, nor the local produce of the inland talukas Large quantities of the locally produced mowra used to be brought to the Uran distilleries Since January 1888 these imports have altogether ceased

62 The imports by sea and rail into the Thana district exclusive of importations for Uran and Bhandup, amounted from January to December 1888 to 48 904 maunds against 10,365 in 1887, the excess being 38 539 maunds In Kolaba the imports by sea were 2,000 maunds against *nil* It was established by the evidence recorded by the Mowra Committee that in Thana and Kolaba mowra flower is not used as food either by the people or for cattle and that the only purpose to which it is put is the manufacture of spirit According to paragraph 25 of the Report of the Bombay Abkari Commission, about 11 Bengal maunds of mowra are required to manufacture 52 gallons of spirit 25° under proof At this rate the excess quantity imported into Thana by rail and sea only would suffice to produce 182,184

gallons of spirit, or over 7,000 gallons more than the deficiency in the licit consumption in 1888 as compared with 1887

63 In the same way, the 2,000 maunds imported into Kolaba by sea would account for nearly 10,000 gallons, or more than half the quantity required to make up the licit consumption in 1887 Besides this, I am informed that considerable quantities of illicitly manufactured spirit found its way into Pen from Karjat and Kalyan, and that a little was also taken across the harbour from Bombay into the Alibag taluka If the increased consumption of fresh toddy referred to above paragraph 48, be taken into account, the total actual consumption licit and illicit, of which we can form an estimate, has increased in 1888 as compared with 1887, by about 18 000 and in Thana by about 36 000 gallons There is no doubt but that in Thana at any rate the real increase must be much more and much as any arrangements likely to encourage the growth of licit consumption are to be deprecated it needs hardly to be said that the evils attendant on illicit growth are infinitely worse

64 To cope with the anticipated and ascertained increase in illicit practices, the following special arrangements have been made from time to time to strengthen the already exceptionally strong establishments in Thana and Kolaba —

*In Thana*

(1) A special force of one Head Constable and four Constables was sanctioned by Mr Moore in May 1888 out of the reserve placed at his disposal by Government Resolution No 7721 of 1st November 1886 and has been employed, first, in watching the mowra stores and latterly in patrolling in Umbargaon, where the importations of mowra were exceptionally large The sanction has recently been renewed by myself for another six months

(2) On its being found as noted above paragraph 50 that the distillery at Nargol could not be kept working, the Inspector in charge, Mr Maidment, with the whole of the establishment, was placed on special duty in suppressing illicit distillation in Umbargaon

(3) The Dahanu distillery establishment was also employed in July and August 1888 on preventive work during temporary suspension of manufacture

(4) The following extra men were taken on at the request and cost of the farmers, and invested with powers under the Act —

| | |
|---|---|
| 1 Sub-Inspector on R20 | From January to March 1888 |
| 2 Sub Inspectors on R20 each | From January 1888 to July 1888 |
| 1 Constable on R8 | |
| 1 Sub Inspector on R15 | From February 1888 to July 1888 |
| 6 Constables on R8 each | |
| 1 Chief Constable on R50 + R10 horse allowance | April to June 1888 |
| 1 Head Constable on R20 | |
| 4 Constables on R3 each | |
| 1 Head Constable on R12 | For one year from May 1888 |
| 4 Constables at R8 each | |
| 1 Head Constable on R15 | May to July 1888 |
| 2 Constables on R8 each | |
| 3 Sub Inspectors on R20 each | From August 1888 to July 1889 |
| 1 Chief Constable on R50 + R10 horse allowance | |
| 1 Head Constable on R[illegible] | |
| 13 Constables on R8 each | |
| 1 Sub Inspector on R20 | From Ootobe 1888 to July 1859 |
| 1 Constable on R8 | |
| 6 Constables at R8 each | From October 1888 to July 1889 |
| 1 Sub Inspector on R15 | From March 1889 to July 1889 |

*In Kolaba*

(1) A special party of one Head Constable and eight Constables was sanctioned by Government Resolution No 2480 of the 23rd April 1888 89, for duty in Panvel

(2) The charge of the Panvel Inspector, consisting of Panvel, Uran Pen, and Sudhagad, being found to be too heavy the ranges were redistributed and advantage was taken of the sanction for the Uran distillery to appoint an Inspector of proved detective ability to take separate charge of the Panvel taluka

(3) Part of the Alibag taluka was placed under the special preventive charge of the Revdanda Distillery Inspector, whose time was not fully occupied by his distillery duties

(4) The tindals of the two special abkari boats on the Apte and Revdanda creeks were invested, at the instance of the Collector, with powers under section 37 of the Abkari Act

65 Messrs Todd, Vidal, and Kennedy in Thana and Mr Sinclair recently in Kolaba have taken a strong personal interest in the working of the preventive arrangements, and that the staff under them has not been idle is sufficiently shown by the number of seizures made

66 In 1886 87 there were 234 cases of illicit distillation in Thana and 17 in Kolaba

In 1887 88 there were 373 cases of the same kind in Thana and 14 in Kolaba

During the first seven months of the current year 1888 89, there have already been 304 cases in Thana and 10 in Kolaba

67 The difference would have been greater, but that, as the Inspectors in Thana are almost unanimous in admitting, their efforts to stamp out the recent access of illicit distillation have so far proved ineffectual The only result has been that the operators have grown more careful, and that whereas at first they used to distil in their own houses and compounds, where a seizure of the materials or implements led generally to a conviction, they now carry on the business in the fields and jungles with a sharp look out all round Thus it happens that when the Abkari officers appear on the scene, they find traces of the still, &c but nothing to give any clue to the identity of the offender the work is becoming more difficult day by day, and the cases brought into Court are not a tithe of those which are known to occur The attention of the Collectors has recently been invited to the instructions given in Government Resolution No 155 of the 7th January 1884 in regard to the institution of patrols, the establishment of punitive police posts when smuggling is rife, and the enforcement of the responsibility of the village officers and it is possible that something may be done by increased stringency But the Abkari officers whom I have consulted are generally of opinion that there are only two ways of putting down illicit distillation again within a reasonable time *viz*, by reducing the price of licit liquor, or by bringing possession of mowra flowers under effective control

68 The latter remedy except to the very restricted degree indicated in the correspondence of Mr Todd's circular, is, I fear beyond the range of practical politics at present With regard to the former Mr Todd, while he regards it as a great advantage to have got rid of the forced sales of cheap spirit which were the blot on the old system has expressed the opinion that unless we can punish dealers for keeping mowra flowers for sale knowing it to be bought only for distillation the plan of having no maximum selling price for spirit will be unworkable Mr Sinclair who also regards the new system as an improvement in some respects, informs me that he has come to the conclusion that with bevda (spirit of 25° under proof dearer than 8 annas a bottle) smuggling cannot be altogether prevented in Panvel My own opinion is that a reduction is necessary, and if it can be made sufficiently substantial will soon prove effectual Illicit liquor though it costs only some 9 pies a bottle is sold generally where it is sold at all, for about 4 annas It is of very uncertain strength and generally of inferior quality Except at a few places there is as yet no great trade in it, the people mostly making only what they want for themselves or getting their servants to do so They *prefer* licit liquor and it appears to be the general opinion that if they could get it for about 4 annas a bottle 60° under proof 8 annas 25° under proof, or even a little more, they would now be glad to buy at that price rather than be at the serious risk and trouble of distilling for themselves

69 This is a little cheaper than the maximum prices fixed for 25° and 60° under proof mowra spirit respectively up to the 1st August last, and usually charged in the earlier months of the farms, but considerably more than the reduced prices at which stocks were generally sold off in the later months under the minimum guarantee system Since the abolition of the maximum the nominal prices charged by the farmers have ranged from 11 to 12¾ annas and from 5½ to 6¼ annas per bottle of 25° and 60° under proof respectively Where the Kasar system prevails the *actual* prices are still higher the arrangement between the farmer and the shopkeeper under that system being that the latter, instead of receiving any wages or commission pays the farmer the full nominal price for the spirit supplied to the shop and from 2 annas to a rupee a gallon over defrays all charges and makes his profit as he can out of his customers by diluting the liquor giving short measure and other devices This practice is of course, illegal, but it is, according to the Abkari Inspectors, notoriously universal in some talukas, among them Mahim Bassein and Salsette and most difficult to check, as when proceedings are taken the farmers and shopkeepers combine to deny it, sometimes even producing receipts and accounts showing the payment of wages while the customers who suffer though they are ready enough to complain in a general way, always back out when they are asked to support specific charges

70 The result is that a full bottle of 60° under proof mowra spirit in many places costs as much as 8 annas, that is, twice as much as formerly and I am afraid that no effective reduction is possible consistently with the terms of the present farms or the maintenance of the present system of competition for them

71 Clause 19 of the present licenses provides for the re imposition of a maximum price when it becomes necessary to do so and I have recently directed the Collectors of Thana and Kolaba to exercise the power thus reserved and when the selling rates exceed the sum needed to leave a reasonable margin of profit on the estimated cost of the liquor to call upon the farmers to reduce them But as will be seen from the subjoined table, giving the estimate of cost furnished to the Collectors for guidance with the lowest possible maxima selling prices based on them as compared with the maxima fixed under the old system, and with the nominal prices which the farmers have actually been charging under the new, the reduction possible is in most cases too small to be effective Where it is substantial it is possible that the farmers having no strong pecuniary interest in keeping up sale will find means to evade it, and if the farms be given out again on the same system, there is every probability that the position may be worse next year

| ALUKAS. | Still-head duty: Toddy spirit, 25° under-proof | Still-head duty: Toddy spirit, 60° under-proof | Still-head duty: Mowra spirit, 25° under-proof | Still-head duty: Mowra spirit, 60° under proof | Licence fee per gallon: Toddy and Mowra spirit, 25° under-proof | Licence fee per gallon: Toddy and Mowra spirit, 60° under proof | Cost price at Distillery: Toddy spirit, 25° under proof | Cost price at Distillery: Toddy spirit, 60° under proof | Cost price at Distillery: Mowra spirit, 25° under proof | Cost price at Distillery: Mowra spirit, 60° under-proof | Cost of transport, shop expenses, wear and tear of plant, &c. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | R a. p. | R a p | R a p | R a. p. | R a. p | R a. p | R a p | R a p | R a p | R a p | R a p |
| Thana. | | | | | | | | | | | |
| ...argaon Pe... a. | 0 8 0 | 0 5 0 | 1 8 0 | 0 13 0 | 0 15 0 | 0 7 6 | 1 8 0 | 0 10 | 0 8 | 0 4 0 | 0 1 9 |
| ...anu taluka | 1 0 0 | 0 8 0 | 2 0 0 | 1 0 0 | 0 15 0 | 0 7 6 | 1 12 0 | 0 14 0 | 0 8 | 4 0 | 0 1 9 |
| ...im ,, | 1 0 0 | 0 8 0 | 2 0 0 | 1 0 0 | 1 4 0 | 0 10 0 | 2 0 0 | 1 0 0 | 0 8 0 | 0 4 0 | 0 1 6 |
| ...ein ,, | 1 0 0 | 0 6 6 | 2 0 0 | 1 0 0 | 1 8 0 | 0 12 0 | 2 0 0 | 1 0 0 | 0 9 0 | 0 4 0 | 0 1 3 |
| ...tte | 1 0 0 | 0 8 0 | 2 0 0 | 1 0 0 | 1 10 3 | 0 12 2 | 1 8 0 | 0 14 0 | 0 8 0 | 0 4 | 0 1 6 |
| ...six inland ...ukas. | | | 2 0 0 | 1 0 0 | 1 9 0 | 0 12 6 | .. | | 0 8 0 | 0 4 0 | 0 1 9 |
| ...ar | .. | | 2 0 0 | 1 0 0 | 0 1 1 | 0 0 | | | 0 8 | 0 4 0 | 0 2 0 |
| ...olaba | | | | | | | | | | | |
| ...of taluka | 1 0 0 | 0 8 0 | 2 0 0 | 1 0 0 | 1 7 6 | 0 11 9 | 2 0 0 | 1 0 0 | 0 8 0 | 0 4 0 | 0 1 6 |
| ...portion Allbag ta...a. | 1 0 0 | 0 8 0 | 2 0 0 | 1 0 0 | 1 5 0 | 0 10 6 | 1 8 0 | 0 14 0 | 0 8 0 | 0 4 0 | 0 1 3 |
| ...of the dist., including Sudhagad. | .. | | 2 0 0 | 1 0 0 | 1 4 3 | 0 10 2 | | | 0 8 0 | 0 4 0 | 0 1 9 |

| ALUKAS. | Profit at 6 per cent on total of last four items: Toddy-spirit, 25° under proof | Profit: Toddy-spirit, 60° under-proof | Profit: Mowra spirit, 25° under proof | Profit: Mowra spirit, 60° under proof | Total spirit: Toddy spirit, 25° under-proof | Total: Toddy spirit, 60° under-proof | Total: Mowra spirit, 25° under proof | Total: Mowra spirit, 60° under-proof | Lowest maxima prices based on the system of preceding columns per bottle of 8 drams: Toddy spirit, 25° under proof | Lowest maxima: Toddy spirit, 60° under proof. | Lowest maxima: Mowra spirit, 25° under proof | Lowest maxima: Mowra spirit, 60° under proof |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | R a p | R a p | R a p | R a p | R a p. | R a. p | R a p | R a. p. | R a p | R a p | R a p | R a p |
| Thana. | | | | | | | | | | | | |
| ...argaon Pe... a. | 0 3 0 | 0 1 6 | 0 3 | 0 1 7 | 3 3 9 | 1 9 9 | 3 3 9 | 1 11 10 | 0 8 7 | 0 4 4 | *0 8 7 | 0 4 8 |
| ...anu taluka | 0 3 0 | 0 1 11 | 0 3 | 0 1 9 | 4 0 5 | 2 1 2 | 3 12 2 | 1 15 0 | 0 10 9 | 0 5 6 | 0 10 0 | 0 5 3 |
| ...im ,, | 0 4 0 | 0 2 2 | 0 3 | 0 1 11 | 4 9 6 | 2 5 8 | 4 1 3 | 2 1 8 | 0 12 3 | 0 6 3 | 0 10 10 | 0 5 7 |
| ...ein ,, | 0 4 5 | 0 2 3 | 0 3 1 | 0 2 | 4 12 6 | 2 7 6 | 4 5 2 | 2 3 3 | 0 12 11 | 0 6 7 | 0 11 6 | 0 5 10 |
| ...tte | 0 4 1 | 0 2 3 | 0 4 1 | 0 2 1 | 5 7 11 | 2 6 11 | 4 7 10 | 2 4 9 | 0 12 0 | 0 6 6 | 0 12 0 | 0 6 2 |
| ...six inland ...ukas. | | | 0 4 0 | 0 2 1 | | | 4 6 9 | 2 4 4 | | | 0 11 10 | 0 6 0 |
| ...ar | | | 0 2 | 0 1 5 | | | 2 13 8 | 1 8 | | | *0 7 7 | *0 4 0 |
| ...olaba | | | | | | | | | | | | |
| ...of taluka | 0 4 6 | 0 2 3 | 0 2 11 | 0 2 0 | 4 13 5 | 2 7 6 | 4 4 11 | 2 3 3 | 0 12 11 | 0 6 7 | 0 11 6 | 0 5 10 |
| ...portion Allbag ta...a. | 0 3 | 0 2 0 | 0 3 | 0 1 11 | 4 2 0 | 2 3 9 | 4 2 0 | 2 1 8 | 0 11 0 | 0 5 11 | 0 11 0 | 0 5 7 |
| ...of the dist., including Sudhagad. | | | 0 3 9 | 0 2 1 | .. | | 4 1 9 | 2 2 0 | | | 0 10 11 | 0 5 8 |

| ALUKAS. | Maxima prices fixed under old system per bottle of 8 drams: Toddy spirit, 25° under proof | Maxima fixed: Toddy spirit, 60° under proof | Maxima fixed: Mowra spirit, 25° under-proof | Maxima fixed: Mowra spirit, 60° under proof. | Average charged since 1st August 1888 per bottle of 8 drams: Toddy spirit, 25° under proof. | Average: Toddy spirit, 60° under proof | Average: Mowra spirit, 25° under-proof | Average: Mowra spirit, 60° under-proof |
|---|---|---|---|---|---|---|---|---|
| | R a. p | R a. p | R p | R p | R a p | R a. p. | R a p. | R a. p. |
| Thana. | | | | | | | | |
| ...argaon Pe... a. | 0 9 8 | 0 4 10 | 0 8 8 | 0 4 0 | | | 0 11 4 | 0 5 8 |
| ...anu taluka | 0 10 4 | 0 5 2 | 0 9 4 | 0 4 8 | | 0 6 6 | 0 11 6 | 0 5 8 |
| ...im ,, | 0 10 4 | 0 5 2 | 0 9 4 | 0 4 8 | 0 12 0 | 0 6 0 | 0 12 0 | 0 6 0 |
| ...ein ,, | 0 10 4 | 0 5 2 | 0 9 4 | 0 4 8 | | 0 6 8 | 0 12 4 | 0 6 4 |
| ...tte | 0 10 4 | 0 5 2 | 0 9 4 | 0 4 8 | 0 12 4 | 0 6 4 | 0 12 8 | 0 6 4 |
| ...six inland ...ukas. | | | 0 9 4 | 0 4 8 | .. | .. | 0 12 0 | 0 6 0 |
| ...ar | | | 0 9 4 | 0 4 8 | ... | | 0 9 4 | 0 4 8 |
| ...olaba | | | | | | | | |
| ...of taluka | 0 10 4 | 0 5 2 | 0 9 4 | 0 4 8 | 0 13 0 | 0 6 8 | 0 12 0 | 0 6 8 |
| ...portion Allbag ta...a. | 0 10 4 | 0 5 2 | 0 9 4 | 0 4 8 | 0 13 0 | 0 6 8 | 0 12 0 | 0 6 0 |
| ...of the dist., including Sudhagad. | | .. | 0 9 4 | 0 4 8 | ... | | 0 12 0 | 0 6 0 |

* In these cases the maxima are lower than those fixed under the old system given in column 9, less than which the licensees cannot be compelled to charge

72 In paragraph 32 of the Administration Report for 1887 88 I wrote in regard to the percentage system that the weak point was that the percentage being fixed by competition was always likely to be too high; that when that happened it would become the interest of the farmer to curtail his transactions under the contract as much as possible and either to deal in illicit liquor himself or, if he be too honest for that, to leave the public to supply themselves as best as they can, that his co-operation in the suppression of illicit distillation would thus be lost, even if he does not himself practise or encourage it, and that the success of the system would depend too much on sheer repression

73 The further enquiries which I have since made lead me to believe that, though in Kolaba the farmers are inert they have in some parts of Thana at least done their best to aid our establishments in putting down illicit distillation, and that they have nowhere actually been concerned as yet in illicit distillation themselves The temptation is less than I at first understood, one effect of the Kassar system being that whatever happens the farmer cannot lose, and may well content himself with pocketing such profit as comes in his way without endangering it by resorting to more directly illicit practices But in other respects the experience of the current year has confirmed my remarks, which apply with even greater force to the modified arrangements introduced from 1st August than to the percentage system with reference to which they were made Under these arrangements Government remains responsible for the enforcement of still head duty rates and selling prices, the power of fixing which is handed over to practically irresponsible competitors However necessary it may be to make a reduction, the power of doing so is wanting and both as a matter of principle and in view of the results which have followed, it seems to me imperative that the position should be reconsidered

74 I have, however, some difficulty in suggesting any scheme for adoption It is obviously undesirable to revert to the minimum guaranteed revenue system in its original form at any rate after it has once been discarded, and experiments are dangerous One condition, however, appears to me to be essential *viz*, that Government should retain in its own hands the power of fixing the still head duty and selling price, the field of competition being so defined as not to encroach upon that power, and there is another with which it would in my opinion, be extremely unsafe to dispense permanently *viz*, that the farmer should be pecuniarily responsible that the licit consumption shall not fall below the ascertained level of the natural demand

75 These requirements might I think, be satisfied by adopting the plan of a *moderate* fixed guarantee, based upon a sufficiently wide average of the recorded sales of previous years and giving the farms to the candidate who makes the best approved offer for the monopoly subject to the guarantee In considering the offers it would be necessary to make an estimate of the margin left on a consumption equivalent to the guarantee after deducting the still head duty, cost, and working expenses from the fixed selling price, and to exclude carefully all offers too high as judged by that estimate to admit of the honest working of the farm at a reasonable profit Under such an arrangement the farmer would be bound for his own protection to co operate actively in the suppression of illicit practices On the one hand he should never, as he sometimes is under the minimum guarantee system in its original form, be obliged to stimulate sales beyond their natural level in order to avoid loss, while on the other, the larger profit to be made on sales in excess of the guarantee would tend to assure to Government its share in any natural increase in the demand and the data for such revision of the fixed guarantee as may from time to time be required to keep pace with the increase

76 This system would I think be preferable to the scheme put forward in Mr Moore's No 5249 of the 19th September 1887 and described above paragraph 7, both as being simpler and interfering less with the natural working of the law of supply and demand, and because it would, in my opinion be unwise and unsafe to attempt to check natural expansion by curtailing the farmer's profits on sales in excess of the fixed guarantee

77 Should Government be pleased to approve of the proposals above made detailed recommendations as to the amount of the fixed guarantee, the maximum selling rates to be imposed and the alterations to be made in the forms of spirit licenses will be submitted for sanction

Early orders are solicited, as some time will be required for the preparation and issue of the necessary notices to tenderers, and for the examination and settlement of questions which may arise on receipt of the tenders before the farms for 1890 91 can be disposed of

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**No. 4044, dated 30th November 1888**

From—J H TODD, Esq Acting Collector of Kolaba,

To—The Commissioner of Customs, Salt, Opium and Abkari Bombay

With reference to correspondence ending with your No. 3958, dated 8th June last, on the subject of the continuance of the public distillery at Revdanda, I have the honour to report that the distillery at Revdanda has not been given a fair trial, and, until it proves a decided failure, I do not think it should be closed

2. At present two distillery licenses have been given out there, and although the country spirit farmer of the taluka does not help them by purchasing their liquor at reasonable prices, yet they are working well with the Bombay contractors. In addition to this, the farmer of

Bigait Alibag has been called upon to maintain certain quantities of toddy spirit in his depôt and shops and presumably in a short time he will be obliged either to purchase toddy spirit from the existing distillers, or himself to take out a fresh distillery license Thus there is every prospect of the distillery there flourishing Under these circumstances, I do not think it desirable to close the distillery at present

3 I would, however, respectfully suggest that the present abkari system is to a certain extent detrimental to the prosperity of the distillery The selling prices of toddy spirit at present are higher than those of mowra spirit, and consequently the farmer has to be compelled to maintain toddy spirit in his shops as it is difficult to find customers for it If, however, the price of toddy spirit was equalised to if not made less than that of mowra spirit, customers for it would naturally be found, and no measures would be necessary to induce the farmer to keep a stock In that event I think the distillery would work exceedingly well There is a sufficient number of tapable trees in its vicinity to get an ample supply of toddy for distillation The raising of the selling prices and the duty on spirit this year will not I fear, increase the Government revenue as the sales have on that account diminished in proportion, and the suggestion therefore may be considered for adoption next year

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Extract from the Proceedings of the Government of Bombay Revenue Department —No 4032 dated 3rd June 1889

Read the following —

Letter from the Commissioner of Customs Salt Opium and Abkari No 2405 dated 9th May 1889 submitting a special report on the working of the new abkari arrangements in the Thana and Kolaba Collectorates

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RESOLUTION —It appears from the Commissioner of Abkari's letter No 2405, dated the 9th May 1889, that the licit sales of country spirit in the Thana and Kolaba districts fell from 512 203 gallons 25° under proof in 1887 to 395,058 gallons in 1888, and that in the first three months of 1889 a further drop occurred, the sales during that period having amounted to 69 744 gallons only against sales of 110 583 gallons in the corresponding period of 1888 It is evident also that the illicit distillation of both mowra and toddy spirit prevails to an enormous extent in both districts under the existing conditions of spirit farm management and that the chief cause that has operated to bring about this lamentable result is the raising of the retail selling prices of country spirit to rates that the main body of consumers cannot afford to pay It is essential that all practicable measures to check this growing evil should be taken without delay The first and obvious step to be taken is to reduce the retail selling prices of country spirit that have risen to rates ranging from 50 to 100 per cent above those prevailing in 1886 87 Mr Trevor reports that the current farm licenses contain stipulations empowering the Commissioner of Abkari to fix maxima selling prices The power thus vested in the Commissioner should be exercised at once, and he should be directed to take the requisite measures with the least possible delay to reduce selling prices to the rates obtaining in 1886 87 The rates of still head duty levied on spirit of both kinds must of course, be reduced at the same time in order to enable the farmers to sell at reduced rates without loss to themselves It seems to the Governor in Council extraordinary that, with this obvious remedy in his hands the Commissioner should have allowed illicit practices that are demoralising the population of the Thana and Kolaba districts to grow to the extent reported in his letter He should also be directed to enforce most strictly the rules regulating the transport of raw toddy in the coast talukas and to submit proposals for reducing the quantities that may be transported without permit if necessary, as well as to adopt with vigour all the measures found successful in 1883 in checking the illicit distillation of mowra spirit that then prevailed in the inland talukas of Thana and the Panvel taluka of Kolaba and was eventually suppressed

2 The subjects treated in the Commissioner's letter under reference will be dealt with fully later on

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Extract from the Proceedings of the Government of Bombay Revenue Department —No 4866 dated 8th July 1889

Read the following —

Letter from the Commissioner of Customs Salt Opium and Abkari No 2405 dated 9th May 1889 submitting a special report on the working of the new abkari arrangements in the Thana and Kolaba districts

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RESOLUTION —The acknowledgments of Government are due to Mr Trevor for the lucid exposition he has given of the facts of the case, and for his able treatment of a difficult and involved subject

2 In continuation of the orders conveyed in Government Resolution No 4032, dated 3rd June 1889, the Governor in Council is pleased to direct that the arrangements described below shall be enforced in the districts of Thana and Kolaba in the year beginning on 1st August next

I.—COUNTRY SPIRIT

3 The maximum retail selling prices of mowra spirit 25° under proof strength should be fixed at 8 annas per bottle of 8 drams, and of mowra spirit of 60° under proof strength at 4 annas per bottle, i e, at R3 and R1 8 per gallon

The margin for farmers' costs and profit should be fixed at R1 8 per gallon of 25° under proof, and the still head duty rates for mowra spirit should be fixed at R1 8 per gallon 25° under proof, and 12 annas per gallon 60° under proof

The same still head duty rates should be imposed on toddy spirit as on mowra spirit in accordance with the previous orders of Government but it will be necessary to fix the maximum retail selling prices of toddy spirit at 6 annas per gallon 25° under proof and 3 annas per gallon 60° under proof above those allowed for mowra spirit in pursuance of the principles laid down in paragraph 5 of the Government Resolution on the Bombay Abkari Commission's Report The drawback allowance on account of duty paid in the shape of tree tax may be continued for the ensuing year at the existing rate—R1 per gallon of 25° under proof This rate is probably too high, and will be reconsidered hereafter

4 The only alteration required in the conditions of the farm licenses is that following the system sanctioned for the opium farms in Government Resolution No 4557 of to-day's date, the minimum revenues to be guaranteed by the farmers should be fixed by the Commissioner on his estimate of what the actual demand for licit liquor at the retail prices fixed is likely to be during next year After the minimum revenues to be guaranteed have been fixed, the terms of the farms should be published and persons willing to take them should be invited to send in their names to the Commissioner, who will proceed to select the best men he can from among the candidates

5 From the 1st August next the practice obtaining at all other distilleries should be extended to the public toddy distilleries in Thanna and Kolaba and the distillers using those distilleries should be required to pay the cost of the Government establishments necessary to work them

The licensed toddy spirit distillers in the Thanna and Kolaba districts should be allowed to remove to Bombay any balance of stock they may have in hand on August 1st next on payment of the rate of duty prescribed for Bombay if they do not desire to maintain their distilleries under the conditions now prescribed The public should also be informed that Government are prepared to receive favourably any applications that may be made for the establishment of private toddy distilleries in the Thana and Kobala districts on the terms and conditions prescribed for the Bhandup distillery and other private distilleries in other parts of the presidency and that conditions have been inserted in the spirit farm licenses sanctioned for the Thana and Kobala Districts enabling the farmers to obtain supplies of toddy spirit from any licensed toddy distillery and to sell it by retail within maximum rates exceeding by 6 annas per gallon 25° under proof and by 3 annas per gallon 60° under proof the maximum retail rates allowed for mowra spirit

II.—RAW TODDY AND TAPPING LICENSES

6 The arrangements now in force with respect to the issue of tapping licenses are set forth below

(a) Tapping licenses are issued to tree owners for 5 cocoanut or brab trees or for 10 date trees in each case for the extraction of toddy for domestic consumption only, with the stipulation that all surplus toddy shall be sold to licensed toddy shopkeepers or to licensed toddy distillers, if any, of the taluka or mahal concerned and to no one else

(b) Tapping licenses for not less than 10 trees are issued to approved applicants, who, in consideration of the payment of a fee of R10, are allowed to sell the produce of the trees which they are respectively licensed to tap at tree foot booths established at places appointed by the Collector They may sell toddy to the public or to the licensed toddy distillers, if any, of the taluka or mahal concerned

(c) Tapping licenses are issued without any limit as to number of trees, to applicants who are entitled to sell toddy to licensed shopkeepers and licensed toddy-distillers of the taluka or mahal concerned, but not to the public or to tree foot booth keepers

(d) Licenses for sale of toddy at shops are issued on payment of a fee of R10 per license, or, where there are several applicants for the same shop, all or several of whom are equally eligible, the licenses are sold by auction Licensed shop keepers may buy toddy from tappers of classes (a) and (c) above, but not from those of class (b) They may sell toddy to the public or to licensed distillers, if any, of the taluka or mahal concerned, but not to a tree-foot booth keeper, or to another toddy shop-keeper

(e) The rules and regulations made, or which may be made, for shop licenses apply to tree-foot booths also

(f) No maximum selling price for raw toddy is fixed, and the licensees are at liberty to retail the juice at any price they please, but Government retains to itself the right of regulating the maximum selling price at any time during the currency of the licenses if found necessary for the protection of consumers

The Governor in Council is now pleased to direct the introduction of the following alterations in the system as above described —

(1) The concession allowed to tappers for domestic consumption and for the supply of tree-foot booths, permitting them to sell toddy to licensed shopkeepers and distillers, should be entirely withdrawn They should be allowed to tap only for the supply of their own wants. In this there is no real hardship a tapper may reasonably be required to take on himself the risk and consequences of tapping too many trees and drawing more toddy than he can finds sale for any surplus toddy drawn and left on his hands can be utilised for the manufacture of vinegar on the tapper's own premises

(2) The number of trees licensed to be tapped for domestic consumption should be limited to 1 cocoanut or brab tree or 2 date trees for each adult member of the tapper's family, subject to a limit (as at present) of 5 cocoanut or brab or 10 date trees The trees thus licensed to be tapped should be trees growing in one and the same survey number unless the Collector or Assistant or Deputy Collector in charge of the subdivision relaxes this latter proviso

(3) Tapping licenses may be issued to tree owners and to the actual occupants of lands on which toddy producing trees are grown who, in consideration of the payment of a fee of R10 for each booth, shall be allowed to sell for consumption in the raw state only the produce of the trees which hey are respectively licensed to tap at tree-foot booths established at places appointed by the Collector The Collector shall have full discretion to limit, and is required to limit, the tapping of trees under these licenses to the number required according to his own estimate, to supply fully the licit demand for toddy for consumption in the raw state of each locality concerned The licensees shall be permitted to employ persons approved by the Collector to tap their trees and to manage the business of their booths The trees thus licensed to be tapped should be trees growing in one and the same survey number, unless the Collector or Assistant or Deputy Collector in charge of the subdivision relaxes this latter proviso

(4) No tree foot booth licensee and no toddy shop keeper should sell more toddy to one person in one day than the quantity allowed for the time being to be transported without permit This rule is required in order to bring the toddy business carried on at booths and shops into conformity with the transport rules

(5) Licenses to tap for the supply of licensed toddy shops and licensed distilleries to be issued only on the application of the shopkeepers or distilleries concerned Rule (c) now in force should be expunged Licensed shopkeepers and distillers should be required to make each his own arrangements for his toddy supply

(6) In granting tapping licenses of all kinds, the Collector must exercise a careful discretion with respect to local wants, and must not permit in any case more trees to be tapped in any locality than the number necessary to supply the existing licit demand of the locality The Commissioner should carefully supervise the Collector's proceedings in this matter

(7) Before any tapping license is granted, the applicant must satisfy the Collector that he is the actual owner of, or has acquired a right from the owner to tap, the trees for the tapping of which he seeks permission

(8) Maximum selling prices should be fixed for the retail sale of toddy at toddy shops and at tree foot booths

7 It was the intention of Government in lowering the tree tax rates in the talukas south of Mahim, and in increasing the facilities for tree tapping, to make available to the people—to consumers generally—a full supply of good and cheap toddy The concessions made by Government to effect this purpose have not produced the results it was desired to obtain, and great part of the freer toddy supply made available and intended by Government for the benefit of consumers of raw toddy has been diverted to illicit uses Nor have the intentions of Government been realised in lowering the tree tax in order to cheapen toddy as toddy has been selling at dearer rates in all the talukas since the tree-tax was reduced

The Governor in Council considers that the maximum price of toddy should, save in Dahanu and Umbargaon, where it should be 6 pies and 4 pies, be fixed at 8 pies and 6 pies per bottle

8 No change need be made in the rate of license fees levied for the sale of toddy at shops or in the practice of selling by auction toddy shop and tree foot booth licenses whenever several applications are made for permission to open shops or booths in the same locality

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No. 5151 dated 7th October 1889

From—F I SINKINSON Esq Secretary to the Government of India
DEPARTMENT OF FINANCE AND COMMERCE

To—The Secretary to the Government of Bombay Revenue Department

I am directed to acknowledge receipt of your letter No 5213 dated 20th July 1889, forwarding papers describing the working and results of the excise

system introduced experimentally in the Thana and Kolaba districts from 1st January 1888, and the changes of system ordered with effect from 1st August 1889

2 The principal feature in the experiment which was tried in those districts for nineteen months was the maintenance of the practice of granting a monopoly for the supply of country spirits in a district, or portion of a district, accompanied by the removal of the condition under which the farmer is required to guarantee a minimum revenue This change was introduced in order to meet the objection that the practice of requiring the monopolists to guarantee a minimum revenue had not the effect of acting as a powerful incentive to increase consumption Other minor changes were simultaneously made Spirit distilled from toddy, unlike other spirit, had previously not been subject to still head duty, a tree tax on trees tapped for distillation being substituted To equalise the incidence of taxation on toddy and other spirit, the tree tax had been raised to a high rate As part of the arrangements introduced from 1st August 1888, still head duty was levied on toddy spirit at the same rates as on other spirit, subject to a drawback on account of the tree tax paid for the toddy drawn for distillation the rates of the tree tax were also lowered, and the regulations regarding the sale of fresh toddy were altered

3 The substitute for the guarantee of a minimum revenue took the form of the levy of an extra duty at first a percentage on the duty, and subsequently a specified sum per gallon The amount of this extra duty was determined by public tender, as in the case of the guaranteed minimum under the ordinary system, and the monopoly was given to the highest tenderer During the experiment, the fixing of maximum retail selling prices—a condition which it has been found expedient to attach to a monopoly partly in the interest of the consumers, and partly to prevent the farmer from securing to himself an undue share of the total price as compared with the share which the Government receives in the shape of duty—was held in abeyance in some cases

The results of this experiment are described in the papers forwarded with your letter The tenders for extra duty were so high as to enhance the total duty by about 70 per cent, and to raise the duty in most of the talukas to a rate higher than that levied in any other part of the presidency The selling prices of spirit necessarily followed this increase in the duty, and the retail prices are reported as having risen by between 50 and 100 per cent

5 The result of this large rise in price was to cause a strong stimulus to illicit distillation, the prevention of which was the more difficult because the monopolist was no longer influenced by the motive, created by the guarantee of a minimum revenue, to co operate in suppressing illicit practices and to refrain from them himself The revenue from country spirit largely declined in both districts, though the consumption is shown to have greatly increased, and it is reported that "there is no room for doubt that in Thana the only difference is that illicit liquor is consumed instead of licit, and that the demoralising practices, which had, with difficulty, and after a continued and costly struggle lasting through nearly ten years, been nearly suppressed have, in as many months, and in spite of strenuous efforts become as rife as ever, and that the same is true to a very great extent of Kolaba also" It thus appears that the modification of the system which was introduced with the object of diminishing consumption diminished licit consumption only, while it resulted in more than proportionately increased illicit consumption

6 The Governor in Council has in these circumstances determined not to persevere with an experiment of which the results have been so unsatisfactory, and has ordered a change of system to be introduced from 1st August 1889 From that date the payment of extra duty over and above the ordinary fixed still head duty is to cease, and the farmer is to be required to guarantee a minimum revenue the amount of the guarantee, however will not, as heretofore, be fixed by tenders but will be settled by the Commissioner on his estimate of what the actual demand for licit liquor is likely to be The Commissioner is to select the best man he can from the persons who offer to guarantee the minimum so fixed, and to grant the monopoly to him

7 These orders have the approval of the Governor General in Council He considers that the system by which the amount of the minimum guarantee is fixed by the Commissioner and not left to be determined by competition is an

improvement in the conditions under which the guaranteed minimum system has hitherto been administered It engages the co operation of the monopolist in the prevention of illicit practices, and secures his own abstention from them, and it removes the risk of the guarantee being fixed so high as to offer an inducement to encourage consumption in excess of the natural demand It will be desirable to fix the minimum at a moderate amount rather below that which the ordinary consumption would yield I am to suggest that His Excellency the Governor in Council should be moved to consider whether it would not be desirable to extend to other districts also this mode of fixing the amount of revenue to be guaranteed

8 The Governor General in Council finds in these papers a confirmation of the soundness of the contention that illicit production can only be checked by strong preventive measures, and, in the words of our despatch of 25th June 1887 that " the ability of the Excise Department to prevent illicit distillation is the only limit which is imposed in practice to increase in the rate of taxation ' In Bombay it is abundantly clear that, even where the amount to which the rate of taxation is raised falls appreciably short of the tariff rate, the prevention of illicit practices becomes impossible The history of the Thana and Kolaba experiment affords a practical illustration of the difficulties which must be encountered when attempts are made to raise the rate of duty above that which prevails at present

9 There is one matter regarding which I am directed to call for a further report, namely, the alleged rise in the price of raw toddy In paragraph 41 of the Commissioner's report it is stated that the retail price of raw toddy prior to August 1888 was 6 pies a bottle at the tree foot and 8 pies a bottle at the shops and that in May 1889 it had risen everywhere to 9 pies a bottle As one of the changes made in August 1888 was a considerable lowering of the tree tax, this result is the reverse of what was to be anticipated The report shows that there has been a large increase in the supply of raw toddy, and the rise in price must therefore, be due to one or other of two causes—either (a) to an increased demand for fresh toddy to be consumed as such caused by drinkers of spirit having been driven by the high price of spirit to drink fresh toddy instead of spirit, or (b) to an increased demand for toddy to be used for the purposes of illicit distillation The papers do not contain full information on this point though it seems probable that the latter was the true cause I am to request the favour of an expression of the view of His Excellency the Governor in Council on this matter and the submission of a report, after such further enquiry as may be necessary, stating whether the rise in price is beyond doubt, and, if so, explaining the causes which have led to this result

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No 113 (Revenue) dated 21st November 1889

From—The Secretary of State for India,

To—The Government of India

I have received Your Excellency's letter No 323 (Finance and Commerce) dated the 15th October last reporting, and forwarding papers concerning the changes introduced or ordered in the Bengal excise system

2 I observe that the Lieutenant Governor has directed that the outstill system of excise shall be replaced by a central distillery system throughout Bengal save in exceptional cases where sparse population, difficulties of supervision, proximity to foreign territory and the character of the local liquor may render the change inexpedient Steps are being taken to strengthen the excise staff and to make supervision possible At the same time, the Excise Commissioner is arranging to control outstills and to enhance the duty on and the price of outstill liquor in the exceptional tracts where that system may for the present, be retained I observe also that the Bengal Government, the Board and many of the local Revenue officers are in favour of most of the excise reforms advocated in Mr C E Buckland's interesting and suggestive report upon the Bombay and Madras excise systems

3 I approve the orders which have been issued by the Lieutenant Governor, and I agree in his view that no general increase in the number of licensed liquor shops is desirable or

should be encouraged The changes that have been ordered can hardly be effected at once over the whole of Bengal But I am confident that, under the direction of Your Excellency's Government, the Lieutenant Governor and his Revenue officers will do what may be possible to secure the early introduction of an excise system calculated to secure the objects summarised in the final paragraph of the Bengal Government orders

4 At paragraph 3 of my despatch No 67 dated the 18th July last, I intimated my acceptance of the views of your Government on the subject of consulting local public opinion in the matter of licensing liquor shops I request that the writers of provincial excise reports may be instructed in future, to state briefly year by year how far and with what result action may have been taken under your circular letter No 36 6 dated 18th July 1889 on the subject of a modified local option in excise affairs

GOVERNMENT OF INDIA

# FINANCE AND COMMERCE DEPARTMENT

## ANNUAL REPORT ON THE POST OFFICE OF INDIA FOR THE YEAR 1888 89

No 993 dated Calcutta the 27th February 1890

RESOLUTION—By the Government of India Finance and Commerce Department

Read—

The Annual Report on the Post Office of India for the year 1888 89

RESOLUTION —The report on the operations of the Indian Post Office is, as it has been for many years past a record of progress and expansion

2 The principal changes made during the year were (1) the reduction in the rate of letter postage between India and Australia from six annas to five annas the half ounce, (2) the removal of the restriction compelling prepayment of letters between India and Ceylon, (3) a reduction in the rate on parcels between India and Great Britain by which 8*d* or six annas are charged on each pound after the first pound

3 The following table exhibits the progress made by the Department during the year —

| | 1887-88 | 1888-89 | Increase |
|---|---|---|---|
| Number of Post Offices | 7 [illegible]63 | 7 [illegible]33 | 270 |
| " letter boxes | 9 704 | 10 0[illegible]7 | 363 |
| " letters and post cards issued for delivery | [illegible]8 69 [illegible]76 | 2[illegible]4 4[illegible]1 3 0 | 1 798 914 |
| " newspapers | 18[illegible] [illegible] | 2 [illegible]6 378 | 863 603 |
| " parcels | 1 6 1 418 | 1 9[illegible] 70[illegible] | 176 287 |
| " packets | 6 739 658 | 8 102 03[illegible] | 1 362 [illegible]77 |

4 Of the articles issued for delivery (money orders included), 97 17 per cent were actually delivered which is a creditable record considering the variety of languages, the imperfection of addresses, and the agency employed in delivery

5 The money order business of the Post Office has reached a high level The number and value of the money orders was —

| | Number | Value R |
|---|---|---|
| 1887 88 | 1[illegible] [illegible]95 | 11,84 4[illegible] 7[illegible] |
| 1888-89 | [illegible] 1[illegible] [illegible]0 | 1 [illegible] [illegible] 804 |
| Increase | 6 1 3[illegible] | 1 14,6[illegible] [illegible]91 |

6 The Savings Banks business also has made further rapid progress —

| | 1887-88 | 1888-89 |
|---|---|---|
| Number of Banks | 96[illegible] | 6 056 |
| Number of accounts at the close of year | [illegible]1 1 | 311 001 |
| Value of deposits | [illegible]4 88 [illegible] 7 | 5 88 [illegible]4 681 |

Much the largest proportion of the deposits is in Bombay, amounting to nearly a third of the aggregate for all India and being about double those of Bengal

7 The following statement shews the revenue and expenditure of the Post Office in the last three years —

| | 1886-87 R | 1887-88 R | 1888-89 R |
|---|---|---|---|
| Revenue | 1 1 [illegible] 13 0 0 | 1 1 [illegible]1 [illegible]2 | 1 28 1[illegible] [illegible]99 |
| Expenditure | 1 [illegible] 0[illegible] [illegible] 0 | 1 37 2 1 1 | 1 34 24,[illegible]4 |
| Deficit | 1[illegible] [illegible]8 0 | 16 10 1[illegible]9 | 6 09 125 |

Making the same adjustments as in previous years the results are —

| | | | |
|---|---|---|---|
| Deficit according to statement XI of the Report (purely postal transactions including exchange) | 19 59 8[illegible]0 | 16 10 189 | 6 09 12[illegible] |
| *Add*— | | | |
| Indirect Expenditure | 6 5[illegible] 417 | 8 24,929 | 7 [illegible]3 041 |
| | 26,1 [illegible]67 | 4 35 118 | 13 62 166 |
| *Deduct*— | | | |
| District post charges | 11 09 172 | 11 09 819 | 11 24 [illegible]91 |
| Resulting Deficit | 15 03 095 | 13 [illegible] [illegible]00 | [illegible]7,575 |

8 The Governor General in Council acknowledges with pleasure the services of—

Sir F R Hogg, the late Director General,

Mr A U Fanshawe, who now controls the Department,

Mr Farrer, Postmaster General of Madras,

Mr Hynes, Deputy Postmaster General of Burma,

and the other officers mentioned in paragraph 57 of Mr Fanshawe's report

ORDERED, that copy of the foregoing Resolution be communicated to the Director General of the Post Office and that the Resolution and Report be published in the *Gazette of India*

E J SINKINSON,

*Secretary to the Govt of India*

# ANNUAL REPORT

ON

# THE POST OFFICE OF INDIA

FOR THE YEAR

# 1888-89

No 9226 dated the 18th January 1890

*From*—A U FANSHAWE Esq *Director General of the Post Office of India,*

*To*—*The Secretary to the Government of India Department of Finance and Commerce*

I have the honour to submit the Annual Report on the Post Office of India for the official year 1888 89

**Principal events, Inland Post.**

2 The year was not marked by any important changes or special incidents so far as the Inland post is concerned Substantial progress was made in the development of postal communications in Upper Burma, and in the postal administration generally of that province, and there was a general increase throughout the country in every branch of the business of the Post Office The Revenue money order system made great progress in the Lower Provinces, and its introduction into the Madras Presidency was the subject of a special enquiry, which led to orders being issued after the close of the year, that the system should be given a trial The popularity of the value payable system has again made an advance, and measures were concerted during the year to put a stop to the abuse of the system in the posting of books and other articles to persons who had never ordered them The field post offices with the Sikkim expedition, which were opened in 1887 88, had to be maintained during the year, and the Department was called upon in September 1888 to organize field offices for the Hazara expedition Post Office work attracts but little attention except when complaints have to be made, but the special sorting arrangements for the Hazara Field Force, and the management of the field post offices and communications were carried out by the officers entrusted with the duty with much care, intelligence and thoroughness, and there was an almost entire absence of complaints

**Principal events Foreign Post.**

3 The chief events of the year under the head of the Foreign Post may be stated as follows The letter postage from India to Australia was reduced, with effect from the 1st November 1888, from 6 annas to 5 annas for the half ounce, owing to a reduction in the charges made for the sea transit by the British Post Office. The rates of postage between India and Ceylon were reduced to ordinary inland rates in 1887-88, but at the request of the Ceylon Post Office the prepayment of postage was made compulsory in all cases This restriction was removed during the year under report, and prepayment is now optional The arrangements referred to last year for a direct exchange of mails between Burma and Chiengmai in Siam came into force in May of the year under report, and the exchange is governed by ordinary union rules Postal matters on the East Coast of Africa demanded some attention A French post office was established at Zanzibar in addition to the British Indian post office there, and a German postal agency was established at Lamu which had formerly only received cor

respondence through the Indian office at Zanzibar As regards parcels, a reduction in the rates in force between India and the British Post Office was brought into force from the 1st January 1889 Previously the charge had been 1*s* or 8 annas a pound throughout, but it was arranged that this charge should only be retained for the first pound, and that the charge for each subsequent pound should be reduced to 8*d* or 6 annas Arrangements were also made for exchanging parcels between Aden and Germany by means of the German steamers running fortnightly between that place and Bremen

Working of the P and O Contract

4 The year under review was the first complete year's experience of the new contract with the Peninsular and Oriental Company, which came into force with February 1888 According to the terms of this contract the mails are due in Bombay on Monday of each week, and during the year they actually arrived on the previous Saturday on six occasions, on the previous Sunday on twenty three occasions, and on Monday on twenty one occasions, while in two instances they did not reach Bombay until Tuesday The delay in the first of these cases was caused by the detention of the S S *Rome* in the Suez Canal, and in the second, by an accident to the Australian steamer which was carrying the Indian mails from Brindisi to Aden The average time occupied by the mails between London and Bombay was 16 days and 12 hours homewards, and 16 days 2 hours outwards The Peninsular and Oriental Company took advantage of the powers reserved to them by the contract to convey the Indian mails between Brindisi and Aden by their Australian mail steamers on alternate weeks two special steamers being retained for a local service between Aden and Bombay on those weeks An experiment was consequently made of sorting the mails entirely between Bombay and Aden on alternate weeks which began with June 1888, and it was found that with double establishment and the provision of proper accommodation this was quite feasible even in the monsoon The work was necessarily trying to the mail officers who deserve credit for having carried it through so successfully

Charge of the Post Office

5 The administration of the Department was in the hands of Sir F R Hogg, K C I E for the greater part of the year, and I officiated as Director General, during his absence on leave, from the 27th August 1888 to the 26th November 1888

## Section I—Post Offices, Letter-boxes, and Village Postmen

Post Office receptacles and rural delivery

6 Appendix I, of which an abstract is given in the margin, contains comparative statistics for the last two years of the number of post offices and letter boxes open to the public, and of the number of postmen engaged on rural delivery

| | Number at the close of 1887 88 | Number at the close of 1888 89 | Increase | Decrease |
|---|---|---|---|---|
| Post Offices | 7 263 | 7 533 | 270 | |
| Letter boxes | 9 704 | 10 067 | 363 | |
| Village Postmen | 4 725 | 3,297 | | 1 428 |

The total number of post offices has increased by 270, and the new offices belong almost entirely to the class of offices entrusted to the charge of village school masters and other persons who are not paid servants of the Department The great majority of these offices were opened in the Madras Presidency The total number of letter boxes for the use of the public has increased by 363 the increase being fairly distributed over all parts of the country, with the exception of the North Western Provinces and Central India On the other hand, there has been in appearance a very large decrease in the number of village postmen, but this is entirely due to a change in classification It was decided during the year under report that such village postmen as return every day to the post offices to which they are attached should, in future, be shown as regular postmen of those offices, and not as rural messengers There was a very large number of these postmen—more than a thousand—in Bengal, including Eastern Bengal and Behar, and the result of the change has been a large diminution, on the [illegible] of the former number of village postmen So far as the [illegible]

delivery of the country is concerned, the staff of village postmen has been increased by 321 men, of whom the greater proportion were employed in Madras

## Section II —Postal Lines.

Postal communications

7 Appendix II contains statistics according to postal circles regarding the length of the lines over which mails are carried by the various agencies used by the Post Office for their conveyance There has been an increase under every head, with the exception of steamer services, as will be seen from the marginal abstract The increase in the railway mileage was due to the opening of new sections in various parts of the country, and to the utilization for the carriage of mails of 260 miles of railway not previously used for this purpose The most important of the new sections of railway were the Gwalior to Bhopal extension of the Indian Midland Railway the Toungoo to Mandalay extension of the Burma State Railway, the Rajnandgaon to Bilaspur section of the Nagpur Bengal Railway, the Harihar to Birur extension of the Southern Mahratta Railway towards Mysore, the Jetalsar to Verawal section in Kathiawar, and the Banda to Manikpur section of the Indian Midland Railway This large increase in railway mileage led to a corresponding decrease in the mileage under other heads, but a number of new mail cart and horse services were established, the latter principally in Burma, and new runner's lines are constantly being opened, so that, on the whole, an increase is shown under both these heads The decrease under the head of steamer services is chiefly due to the discontinuance of the Port Blair and Nancowry service with the abandonment of Camorta as a penal settlement

| | Total Mileage in 1887-88 | Total Mileage in 1888-89 | Increase | Decrease |
|---|---|---|---|---|
| Railway | 14 043 | 15 073 | 1 030 | |
| Mail Cart | 3 963 | 3 976 | 13 | |
| Runners | 36 471 | 36 539 | 68 | |
| Steamer | 12,483 | 12 438 | | 45 |
| TOTAL | 66 960 | 68,026 | 1 111 | 45 |

## Section III —Correspondence and Parcels

General results

8 The estimated number of articles of all kinds, including parcels, that were issued for delivery during the year, was 18 millions in excess of the number issued during the previous year Statistics, according to postal circles will be found in Appendix III, and a summary of the general results is given in the margin On the total figures there was an increase in every part of the Empire with the exception of Central India and Burma With regard to the first named circle, the decrease is due to the closing of certain Imperial post offices and to the completion of the Indian Midland Railway With regard to Burma, the explanation is to be found in the fact that the garrison was reduced during the year under report, and that the figures for 1887-88 were admittedly exceptional The increase in the number of newspapers is nearly 4 per cent as compared with an increase of 1 per cent only last year The number of newspapers carried by the post has doubled during the last eight years since the postage was reduced in 1881 to a quarter of an anna for a weight not exceeding 3 tolas. For several years after 1881 there was a very high rate of increase which has not been maintained of late, and last year it looked as if an actual decrease was to be expected During the year

| YEAR | Letters including Post cards | Newspapers | Parcels | Book and Pattern Packets | TOTAL |
|---|---|---|---|---|---|
| | No | No | No | No | No |
| 1887-88 | 238 692 376 | 21 832 775 | 1 621 418 | 6 739,658 | 268 886,227 |
| 1888-89 | 254 491,320 | 22,696,378 | 1 797 705 | 8 102 035 | 287 087 438 |
| Increase | 15 798 944 | 863 603 | 176 287 | 1 362 377 | 18 201 211 |
| Percentage of Increase | 6 62 | 3 96 | 10 87 | 20 21 | 6 77 |

under report, however, the increase was nearly a million, and the total number of newspapers issued for delivery was 22¾ millions. As regards parcels, the year's figures are very satisfactory The value payable parcel business goes on increasing, and to this alone has been due the fact that the parcel traffic of the Post Office has not fallen off of late years, but during the year the ordinary parcel traffic has increased by nearly 10 per cent, and now stands higher than it ever did before Book and pattern packets still maintain their ascendancy as the most rapidly increasing form of postal business, and the chief increase occurred, as in former years, under the head of value-payable unregistered book packets

st-cards id unpaid d gistered ters

9 In the table in the preceding paragraph post cards and letters of all kinds are shown under one heading, and separate figures are given in the table in the margin Nearly 86 million post cards were issued for delivery during the year, an increase of 10 millions, or 13¼ per cent over the numbers of the previous year, and they now represent a third of the entire number of communications passing through the post

| Year | Post-cards | Letters paid | Letters unpaid | Letters registered | TOTAL. |
|---|---|---|---|---|---|
| | No | No | No | No | No |
| 1887 88. | 75 855 590 | 129 853 689 | 28 098 537 | 4,884,560 | 238 692 376 |
| 1888-89. | 85,914 587 | 135,646 541 | 27 684 024 | 5,246 168 | 254 491 320 |
| Increase or decrease | 10 058,997 | 5 792 852 | 414 513 | 361 008 | 15,798 944 |
| Percentage of Increase | 13 26 | 4 46 | | 7 40 | 6 62 |
| Percentage of Decrease | | | 1 48 | | |

The number of letters on which postage is prepaid continues to increase, notwithstanding the competition of the post card and the percentage of increase is higher than it has been for several years past There has been a decrease of nearly 1½ per cent in the number of unpaid letters, as compared with an increase last year of nearly 2 per cent The total number of letters on which postage is not prepaid has never permanently fallen below 28 millions, and the figures for the year now under report, 27½ millions, may, therefore, be considered satisfactory The proportion of such letters to letters on which postage is prepaid is much lower in Madras and Bombay than elsewhere, while it is highest in Behar, Oudh, and Burma In the last named province unpaid letters are still more than half as numerous as paid letters The registration work of the Post Office goes on steadily increasing, and the percentage of increase has risen from 5 71 last year to 7 40 for the year under report In the United Kingdom the number of letters registered during the year ending with March 1889 was 11 millions out of a total number of 1,558,100,000 letters, whereas in India the number registered during the same period was 5¼ millions out of a total number of 168,576,733 letters, showing that the system is much more largely used in India, in proportion to the amount of correspondence sent by post, than in the United Kingdom The advantages of registration appear to be most fully realized in the Madras Presidency where a million letters were registered during the year The registration fee was reduced from 4 annas to 2 annas in 1881, and the number of letters has now just become double the number before the reduction of the fee

Foreign correspondence

10 The figures in Appendix III include the foreign correspondence received in India for delivery, and a special table is given at the end of this paragraph showing separately the amount of correspondence in both directions between India and the United Kingdom, and between India and foreign countries It will be seen that there is no material difference in the number of letters and post cards sent from India to the United Kingdom during the last two years, though there has been an increase during the year under report in the number of newspapers and books as compared with the results of

1887 88 On the other hand, the number of letters received from the United Kingdom has increased, and there has also been a marked increase in the number of books and other packets received from the United Kingdom Last year there was a falling off under this head, and the present figures are practically a return to the figures of 1886 87 The information as regards the correspondence with foreign countries is taken, as explained in a note to the table, from statistics recorded triennially, and the figures for the present year are, therefore, the same as those shown last year, the last statistics having been recorded in November 1887

| | Class. | Estimated aggregate Number 1887-88 | Estimated aggregate Number 1888 89 | Percentage of Increase | Percentage of Decrease | Remarks |
|---|---|---|---|---|---|---|
| Despatched from India to the United Kingdom | Letters including post cards | 3 238 779 | 3 245 013 | 19 | | These figures are based on the monthly accounts between India and the United Kingdom |
| | Newspapers | 380 087 | 414 172 | 8 96 | | |
| | Books &c | 718 081 | 772 620 | 7 59 | | |
| Received in India from the United Kingdom | Letters including post cards | 3 127 302 | 3 270 150 | 4 57 | | |
| | Newspapers | 2 779 875 | 2 796 681 | 6 | | |
| | Books &c | 2 373 043 | 2 518 652 | 6 13 | | |
| Grand Total of all Correspondence exchanged with United Kingdom | Letters including post-cards | 6 366 081 | 6 515 163 | 2 34 | | |
| | Newspapers | 3 159 962 | 3 210 853 | 1 61 | | |
| | Books &c | 3 091 124 | 3 291 272 | 6 47 | | |
| Despatched from India to Foreign Countries other than United Kingdom | Letters including post cards | 1 227 641 | 1,227 641 | | | Under the system prescribed by the Universal Postal Union statistics are taken once every three years for this reason the figures shewn in the report for the year 1887 88 are here repeated they are based on statistics recorded in November 1887 |
| | Other articles | 397 861 | 397 861 | | | |
| Received in India from Foreign Countries other than United Kingdom | Letters including post cards | 1 344 639 | 1 344 639 | | | |
| | Other articles | 1 055 292 | 1 055 292 | | | |
| Grand Total of Correspondence exchanged with Foreign Countries other than United Kingdom | Letters including post cards | 2 572,280 | 2 572 280 | | | |
| | Other articles | 1 453 153 | 1 453 153 | | | |

Foreign Parcel

11 The parcels received in India from the United Kingdom and abroad are also included in the total number of parcels issued for delivery, as shown in Appendix III The growth of the foreign parcel traffic in both directions since 1873 74 will be seen from the marginal figures, and a summary of the total transactions for the last two years is given in the table at the end of this paragraph The parcel post with the British Post Office maintains its popularity, though the actual increase in the number of parcels exchanged was not so great as during the preceding year There were 57,768 parcels sent out to India, and 44,969 sent home during the year as compared with 53,623 and 43,555 in 1887 88 The limit of weight for parcels exchanged with the British Post Office is 11lb, and the average weight of the parcels actually sent is still low though it shows a tendency to increase A reduction in the parcel rates was introduced, as already stated in paragraph 3, from the 1st January 1889, but the effect of this change is not likely to be very marked and in any case would not be discernible in the returns of the year under review The parcel exchange through the agency of the Peninsular and Oriental Company with the United Kingdom shows a slight falling off From the side of India it is only used for sending parcels of a weight exceeding 11lb, all others being sent to the British Post Office, and the average weight of the parcels from India was nearly 17lb From the United Kingdom, however, insured parcels and parcels on which postage was not prepaid were still being sent during the year without reference to weight through the Peninsular and Oriental agency, but the greater number of the 43,493 parcels shown to have been received in India

| Year | Number of parcels |
|---|---|
| 1873 74 | 21 923 |
| 1874 75 | 25 563 |
| 1875 76 | 35 819 |
| 1876-77 | 45 357 |
| 1877 78 | 59 183 |
| 1878 79 | 69 763 |
| 1879 80 | 73 211 |
| 1880-81 | 80,257 |
| 1881 82 | 88 810 |
| 1882 83 | 88 684 |
| 1883-84 | 98 296 |
| 1884 85 | 110 590 |
| 1885-86 | 133,054 |
| 1886-87 | 141 453 |
| 1887 88 | 158 792 |
| 1888 89 | 163 989 |

from this agency consisted of book packets at the special rate of *6d* a pound, and it is owing to this that the average weight of these parcels was only 4½lb

| Parcel Exchanges | Total Number of Parcels | | Average Weight of each Parcel. | | Net Revenue of the Indian Post Office * | |
|---|---|---|---|---|---|---|
| | 1887 88. | 1888-89. | 1887-88 | 1888-89 | 1887-88 | 1888-89. |
| *With United Kingdom (1st—through London Post Office)* | No | No | lbs oz | lbs oz | R | R |
| To India | 53 623 | 57,768 | 2 4 50 | 2 5 68 | 44 390 | 46,998 |
| From India | 43 555 | 44 969 | 1 15 08 | 2 0 60 | 32 294 | 33 522 |
| TOTAL | 97 178 | 1,02,737 | 2 2 07 | 2 3 45 | 76 684 | 80,520 |
| *(2nd—through Peninsular and Oriental Company)* | | | | | | |
| To India | 45 916 | 43,493 | 4 14 34 | 4 6 18 | 59 626 | 51,409 |
| From India | 1 875 | 1,797 | 15 13 33 | 16 13 20 | 10 120 | 10,348 |
| TOTAL | 47 791 | 45,290 | 5 5 20 | 4 14 7 | 69 746 | 61,757 |
| *With Continent of Europe* | | | | | | |
| To India | 2 623 | 3,027 | 5 14 76 | 5 9 59 | 4,482 | 5,449 |
| From India | 3,878 | 4,191 | 3 11 86 | 3 9 72 | 4 601 | 5,327 |
| TOTAL | 6 501 | 7,218 | 4 9 94 | 4 7 09 | 9 083 | 10,776 |
| *With other countries* | | | | | | |
| To India | 2 908 | 3,561 | 1 15 75 | 2 2 31 | 540 | 707 |
| From India | 4 414 | 5,183 | 2 11 19 | 2 11 57 | 5 464 | 5,970 |
| TOTAL | 7 322 | 8,744 | 2 6 64 | 2 7 80 | 6 004 | 6,677 |
| GRAND TOTAL | 1,58 792 | 1,63,989 | 3 3 30 | 3 1 03 | 1 61 517 | 1,59,730 |

* Net revenue is calculated after deduction of customs duty and sums due to the Peninsular and Oriental Company and London Post Office

ry the

12 The figures given in paragraph 8 of this report show that 287,087,438 articles were issued for delivery during the year These figures are only approximate, being calculated on the results of in actual enumeration made for a week at a time twice during the year, and represent the delivery of what are properly termed the mails The delivery of money orders, however is an important branch of the delivery work, the number of money orders was nearly as large as that of book and packet patterns in the preceding year, and these figures have also to be included in the total delivery work of the year The actual work will then stand as below —

| | |
|---|---|
| Sent out for delivery (including 6 173,241 money orders) | 293 260,679 |
| Received back undelivered | 8 311 672 |
| Balance actually delivered | 284 949 007 |
| Sent to Dead Letter Offices | 3 048 667 |
| | 287 997 674 |

These figures show that the proportion of articles delivered to the whole number sent out for delivery was 97 17 per cent which is higher than usual

ed &c

13 There are eleven Dead Letter Offices in India, and the total number of letters, post cards, newspapers, packets and parcels received by them during the year was 4,043,912 as compared with 3,780,074 received by them last year—an increase of two lakhs and a half The distribution of these articles among the different Dead Letter Offices, and the way in which they were disposed of is shown in detail in Appendix IV, of which a summary is given at the end of this paragraph From this it will be seen that 337 623 articles were successfully disposed of by being re issued to corrected addresses, while 1,678,681 were returned to the senders, and 718,170 were found to be unreturnable The number of articles delivered to the persons for whom they were intended by means of the Dead Letter Office agency is large, but this constitutes an important branch of the work of an Indian Dead Letter Office Owing to the many different languages in use in the country, and the habit which still prevails in some parts of writing long involved addresses, numerous letters have to be sent to the local Dead Letter Offices in order that the addresses may be deciphered Last year the total number of articles sent to the Dead Letter Offices was less

than in the preceding year, and during the year now under report the Madras Dead Letter Office received fewer articles than in 1887 88 But though there has not been an actual decrease on the whole, the work of our Dead Letter Offices is becoming easier with the constantly increasing use of post-cards and embossed envelopes The former, however, seldom bear the address of the sender and therefore help to swell the number of unreturnable articles

| | | | Number | | Percentage | |
|---|---|---|---|---|---|---|
| | | | 1887 88 | 1888-89. | 1887 88 | 1888-89. |
| Total number of articles received in Dead Letter Offices | | | 3 780 074 | 4,043,912 | | |
| | 1887 88 | 1888-89 | | | | |
| DEDUCT— | | | | | | |
| Articles issued by Dead Letter Offices for delivery to the addressees or senders and received back again as undeliverable | 191 845 | 210,041 | | | | |
| Articles transferred to other Dead Letter Offices | 992 217 | 1,099,397 | 1 184 062 | 1,309,438 | | |
| Net receipts to be disposed of by the Dead Letter Offices | | | 2 596,012 | 2,734 474 | 100 | 100 |
| Articles disposed of by the Dead Letter Offices less the proportion of articles returned undeliverable | Disposed of by redirection to addressees | | 309 935 | 337,623 | 11 94 | 12·35 |
| | Disposed of by return to senders | | 1 578 715 | 1 678,681 | 60 81 | 61 39 |
| Articles undisposable | | | 707 362 | 718 170 | 27 25 | 26 26 |

14 The use of insecure wrappers for newspapers and book packets has been made the subject of special remark in the reports of the last two years, and in March 1888 a postal notice calling attention to the matter was widely circulated The returns for the present year show that this has been attended with good results The number of newspapers and book packets which reached the Bombay Dead Letter Office with no coverings or wrappers was nearly 1,000 less than the number received in a similar condition during 1887 88 It may be noticed, in this connection, that a well known firm of Indian Agents quotes the notice in its hand book, and the Post Master General, Bombay, reports that a German Missionary informed him during the year that in the past he had frequently been disappointed about receiving newspapers and books from Schwerin, and had therefore translated the notice and had it published in one of the newspapers of that town, apparently with success so far as his own experience went The number of articles which reach the Dead Letter Offices with no addresses at all is still large Not less than 3 327 letters with perfectly blank faces were received in the Bombay Dead Letter Office, and rather more in the Bengal Dead Letter Office, while 5,500 newspapers and book packets with no addresses were also received by the latter office Details are not forthcoming from the other Dead Letter Offices

Insecure manner of closing newspaper &c

15 No signal instances of carelessness on the part of the public have come to notice during the year, but, as usual, a good deal of valuable property has been found in the letters and parcels that have had to be opened in the Dead Letter Offices Cheques, currency notes, bills of exchange of the value of R7,966 were taken out of such articles in the Bengal Dead Letter Office, and similar property of the value of R21,827 in the Madras Dead Letter Office, while in the Bombay Dead Letter Office, as the appended extract will show, property of very much greater value had to be dealt with —

Valuables found in returned letters &c

"The total value of securities found in the articles opened by the Bombay Dead Letter Office during the year amounted to R1,96,605 12 1 as compared with property of

the value of R1,46,057 3 1 similarly dealt with in the previous year Cheques and Hundis represented a value of R1,85,769-6 3, while the balance was as follows —

| | R | a | p |
|---|---|---|---|
| Bills of exchange | 6 710 | 6 | 10 |
| Transfer receipts | 217 | 4 | 7 |
| Coin and other valuables | 2,813 | 15 | 11 |
| Currency notes | 945 | 0 | 0 |
| Postage stamps | 149 | 10 | 6 |
| | 10 836 | 5 | 10 |

Property representing a value of R1,85 005 5 0 was disposed of during the year, the balance of R11 600 7 1 remaining in deposit pending enquiries '

of ge ns &c

16 Particulars regarding the sale of post cards, postage stamps and embossed envelopes will be found in Appendix V, and similar information regarding service post cards and postage stamps in Appendix VI A statement compiled from these appendices to show the total sales of each class of post cards postage stamps, and embossed envelopes is given on page 9, the sales representing the issues from Treasuries to post masters and stamp vendors for retail to the public The greatest increase by far has been in the sales of the ¼ anna post-cards, which have now passed the sales of the ½ anna embossed envelopes The increase was more than seven millions over the sales of 1887 88, of which Bombay accounted for two millions and Bengal for one million The post card is more largely in demand in Bombay than elsewhere, and the total sales in the Bombay Circle were four millions in advance of the sales in any other circle There was an increase of more than two millions in the sales of the small ½ anna envelope which is sold for the denominated value of the stamp, Bombay still maintaining the lead The sales in that circle were three millions in excess of the sales in any other circle There was an increase in the sales of postage stamps of all denominations with the exception of the 4 anna and 6 anna stamps for which there is now little demand, and there was an increase in the sales of service post cards and postage stamps of all denominations The special envelopes for soldiers, with an embossed 9 pie stamp, are included in the statement of service stamps, and there has been a slight falling off in the demand for them the last two years It should be added that 1 anna revenue or receipt stamps of the aggregate value of R176 204 were sold during the year through the agency of the Post Office and that in Burma post masters sold on behalf of Government general stamps of the value of R21,053

of l pes.

17 Some few years ago special square envelopes, with embossed stamps of the value of ½ anna and 1 anna were obtained from Messrs De La Rue & Co to meet what was represented to be a demand on the part of certain classes of the public for a larger and better kind of embossed envelopes These envelopes are sold for a price rather in excess of the denominated value of the stamp, and as yet there has been no great demand for them Last year the sales of both classes of envelopes fell off, and it was pointed out that this was probably due to the fact that in 1886, when the envelopes were first offered to the public, unnecessarily large stocks were obtained by post masters and stamp vendors, but the returns for the present year again show a decrease, though only a small one in the case of the sales of the 1 anna envelope The special registration envelopes of two sizes, which were also introduced in 1886, have also failed as yet to obtain the popularity which they deserve There was an increase of 41,000 in the sales of the smaller class of envelope, but the total sales were only 254,401, while the number of letters registered during the year was in excess of five millions The registration work is greater in Madras than elsewhere, and the registration envelopes command a sale in that Presidency which they have not secured in other parts of India More than a third of the total sales of the year of the small registration envelope were made in Madras There is reason, however, for believing that the existence of these special envelopes is not generally known, and special steps have been taken of late to bring them to the notice of the public

*Postage Labels*

| Ordinary Postage Labels | ¼-anna Post cards. | ½-anna I l d R ply Po cards | 1½-a a For gn P t cards | 3- na F gn R ply Post cards. | ½-a na E lopes | 1½-a na F e- l pe q re | 1-a a E pes | -a F l pes sq ar | a Reg a t F e- pes A l | na Re l tra t E pes, B l | ½ na F e- l pe | ½-a Labels | 9-pie Label | 1 a Label | 1½ a a L be | a Label | 3 a Labels | 4 an Label | 4½ Label | 6-a na Label | 8-a na L bels | -a na Labels | 1 rupee Labels | Gross Value. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R | R |
| Value of each kind of stamps sold | 8 45 815 | 1 69 596 | 8 8 | 456 | 17 97 051 | 1 104 | 8 187 | 4 036 | 26 028 | 2 162 | 7/ 592 | 12 12 011 | 22 31 | 4 02 959 | 29, 56 | 4 62,898 | 1 36 8. | 5 88 471 | 1 87 0 0 | 65 545 † | 5 67 340 | 1 635 | 11 50 764 | (a) 77 78,959 |
| Proportion of each to whole value of stamp sold | 10 87 | 2 18 | 11 | 01 | 23 10 | 14 | 11 | 05 | 3 | 03 | 1 00 | 15 5/ | 29 | 5 18 | 38 | 5 95 | 1 5 | 7 5/ | 2 40 | 84 | 7 29 | 0 | 14 7( | 100 |
| Value of each kind of stamps sold | 9,56,054 | 1 79 964 | 675 | 614 | 18 63 433 | 10 112 | 7 916 | 3 840 | 32 522 | 2 172 | 80 762 | 12,17 000 | 25 206 | 4 20 559 | 34 210 | 4 70 724 | 1,57 736 | 5,45,267 | 2,25 600 | 61 086 | 5 67 443 | 1,28 084 | 12,12,089 | 82,12,068 |
| Proportion of each to whole value of stamps sold in previous year | 12·29 | 2·31 | ·12 | 01 | 23·95 | 13 | 10 | ·05 | 42 | ·03 | 1 04 | 15 65 | 32 | 5 41 | 44 | 6·05 | 2·03 | 7 01 | 2·90 | ·79 | 7 29 | 1·65 | 15·58 | 105 57 |

Incl R al f p label

† I d R l f 6 na d 8-p l bel

| Service Postage L bels | | ½ Post d | 9 p Sold s E pes | ½ a l abels. | L bel | -a na Labels | 4-a na Label | 8-anna Labels | Gross Value. |
|---|---|---|---|---|---|---|---|---|---|
| | | R | R | R | R | R | R | R | R |
| 7-88 | Value of each kind of stamps sold | 15 264 | 4 577 | 3 33 371 | 9 80 602 | 1 45 6/3 | 1 71 026 | 1 5 /53 | 18 03 266(b) |
| | Proportion of each to whole value of stamps sold | 85 | 25 | 18 49 | 54 38 | 8 08 | 9 48 | 8 47 | 100 |
| 88-89 | Value of each kind of stamps sold | 17 786 | 4 249 | 3,39 021 | 10 35 946 | 1.55 445 | 1 76 327 | 1 61 990 | 18,90 764 |
| | Proportion of each to whole value of stamp s ld previous yea | 99 | 23 | 18 80 | 57 45 | 8 62 | 9 78 | 8 98 | 104 85 |

(a) Th l of R9 500 th l f t mps ll R m f wh h th liffere t den m tions b t h t ted

(b) Th is cl l f R208 th l of tamp old l B m of whi h th d ff t d m ns h not bee t ted

## Section IV —District Post.

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18 There has been no change during the year in the conditions governing the District Post The funds are derived, as shown in the statement on page 12 from a cess or from grants from Provincial Revenue, while in the case of Coorg, included in the Madras Circle, a grant is received from Imperial Revenue It may be added that in Assam the grants are now made by the District Boards of that Province In Bengal, including Behar and Eastern Bengal, the income is obtained from a zemindari dâk cess, and has to be spent, in accordance with the terms of the Act under which it is levied, on postal establishments required for police purposes only The original object of the District Post was generally to provide communications between the head quarters of districts and revenue and police stations in the interior, but except in Bengal the funds have been largely spent for many years past on rural delivery and opening up backward districts, and this has been recognised as one of the legitimate purposes for which they should be used The question whether this application of a provincial grant should still be continued, was under consideration in Madras during the year, and the Madras Government wish that the original object of the District Post should now be primarily looked to, though for the present the yearly grant is not to be materially reduced It will probably be necessary before long to revise the whole relations of the Post Office with the District Post The actual management of the working of the District Post was in the hands of the heads of postal circles under the control of local Governments though some small sums are still administered by district officers It may be mentioned that the Revenue Money Order system was made applicable to the zemindari dâk cess in Bengal with effect from the 1st April 1888, and during the year a considerable part of the cess was paid by hese money orders, either as part of land revenue remittances or separately

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19 The statement on page 12 shows for the last two years the income and expenditure of the District Post, with details regarding post offices post men, letter boxes and postal lines and the work done in the way of receipt and delivery of articles, including money orders, by the District Post organization The total income is shown as R10,11,097 and the total expenditure as R10 45 368, but in some cases cesses were not realized in full during the year, and practically the expenditure is limited to the income There was an increase of 21 in the number of District Post offices, an increase of 40 in the numbers of postmen and village postmen—which occurred mainly in the North Western Provinces, and an increase of 833 miles in the length of District Post lines The latter increase was due to the inclusion in the Burma figures of certain local steamer lines, the most important of which are between Rangoon and Bassein and Bassein and Henzada, which are subsidized from District Post Funds and were incorrectly entered as Imperial lines in the Burma Report last year The number of letter-boxes is shown to have fallen off by 170, but this again is due to an incorrect return last year The number of District Post letter-boxes in the Madras Circle was reported to be 795 in 1887 88 instead of 595, and during the present year there was actually an increase in the number of letter boxes There was an increase of 554,028 in the number of articles, including money orders, delivered by the District Post agency, and an increase of 670,837 in the number posted in the District Post offices or letter boxes, while the percentage of articles returned as undeliverable rose from 4 70 to 5 12

ral ivery as ged by strict Post urns

20 The total number of postmen and village postmen belonging to the District Post is shown in the statement on page 12 as 2,672, and of these, 2,561 were village postmen, of whom the greater number were employed in

the Madras, Bombay, the North Western Provinces, and the Punjab Circles The actual delivery work done by this staff will be found in detail, according to postal circles, in Appendix VII, and this represents generally the delivery work in some of the most backward parts of the country During the year under review the number of money orders paid by this agency was 367,553 or 57 171 in excess of the numbers paid in 1887 88, and as in former years, the greatest part of this work was done in the North Western Provinces and Oudh There was an increase of 40,000 in the number of registered articles, and here, as in all questions of registration, Madras stands at the head of all the circles There was also an increase on the whole in the number of newspapers and book packets, as compared with a decrease in the preceding year It was pointed out in last year's report that, although there was a general decrease under this head, there had been a very marked increase in the Bombay Circle This year there is a falling off in the number of newspapers, &c, in that circle, the explanation of which, as given by the Post Master General, Bombay, will be found of some interest

The increase in the correspondence recorded would have been still larger but for the fact that in December of the previous year, the month in which the enumeration returns were drawn up a large number of prospectuses announcing the establishment of a Native Savings Bank were issued from Satara to all parts of the Presidency The affair which was an attempt to extort money was soon exposed and the prospectuses were discontinued The number of packets consequently show a falling off during the year under report '

## District Post

| Province | Year | Number of District Post Offices (Rural or Others) | Number of District Post Village Postmen | Number of District Letter boxes | District miles of District Post Lines | Local Cess | Grant from Imperial Postal Revenue | Expenditure | Articles carried from the Imperial and District Post for delivery by the District Post | Articles posted in the District Post for despatch by the Imperial or District Post | Articles returned by the District to the Imperial Post as undelivered | Percent of those returned to the total number received for delivery by the District Post |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | No | No | No | Miles | R | R | R | No | No | No | |
| Bengal | 18 7 88 | 176 | 16 | 257 | 7 38 | 2 7 195 (a) | | 2 14 197(a) | 1 219 938 | 1,120 94 | 41 769 | 3 42 |
| | 1888-89 | 178 | 15 | 264 | 7,462 | 2,17,252 (a) | | 2,14 836 (a) | 1 216,096 | 1 127,767 | 37,654 | 3 10 |
| Madras | 1887 88 | 2 | 829 | 9 | 3 1 9 | | 1 1 8 58 | I 14 8 4 | 2 244 ,89 | 982 056 | 100 002 | 4 86 |
| | 1888-89 | 87 | 817 | 595 | 3 125 | | 1,15,858 | I 14,086 | 2,331,034 | 1,095 346 | 133,539 | 5 73 |
| Bombay | 1887 88 | 4 | 495 | 412 | 8 | | 85 12 | 6 , 1 | 1 203 948 | 397 500 | 54 930 | 4 56 |
| | 1888-89 | 5 | 495 | 420 | 88 | | 85 812 | 87,734 | 1,263 786 | 428,706 | 53,580 | 4 24 |
| North Western Provinces | 1887 88 | 295 | 4 7 | 128 | 6 498 | 1 40 141 | | 1 46 717 | 2 009 161 | 1,350 446 | 74 591 | 3 71 |
| | 1888-89 | 303 | 521 | 135 | 6 797 | 1,42,917 | | 1 46 132 | 2,126,372 | 1,503,909 | 104,285 | 4 0 |
| Punjab | 1887 8 | 24 | 366 | 43 | 4 362 | 9 470 | 45 000 | 9 232(b) | 9,6 702 | 437 ,68 | 44 822 | 4 79 |
| | 1888-89 | 25 | 370 | 42 | 4,334 | 2,937 (g) | 45,000 | 95 606 (b) | 1,059,121 | 405,175 | 53,661 | 5 07 |
| Burma | 1887 88 | 111 | 97 | 291 | 3 480 | 74 000 | | 66 533 | 216 596 | 173 942 | 11 860 | 5 48 |
| | 1888-89 | 112 | 101 | 289 | 3 015 | 76,754 | | 73,988 | 394,738 | 277,866 | 20,139 | 5 10 |
| Central Provinces | 1887 88 | 75 | 78 | 75 | 3 ,, 88 (e) | 60 ,80 | 11 123 | 72 861 | 341 703 | 277 0 9 | 29 066 | 8 51 |
| | 1888-89 | 76 | 76 | 76 | 3,323(e) | 68 420 | 9,036 | 74,813 | 350,4 8 | 296 042 | 27,666 | 7 89 |
| Oudh | 1887 88 | 39 | 211 | 95 | 1 412 | 30 ,00 | | 33 369 | 776 474 | 262 979 | 28 598 | 3 68 |
| | 1888 89 | 40 | 213 | 101 | 1.462 | 36,200 | | 33,322 | 749,274 | 274,411 | 32,907 | 4 39 |
| Rajputana | 1887 88 | 7 | 10 | 4 | 162 | 8,3 | 3 410 | 4 184 | 63 906 | 38 994 | 2 376 | 3 73 |
| | 1888-89 | 7 | 10 | 4 | 162 | 852 | 3,395 | 4 124 | 48,072 | 38,172 | 2,156 | 4 48 |
| Assam | 1887 88 | 57 | 52 | 19 | 1 242 (c) | 36 397 | | 34 223 | 225 194 | 175 474 | 15 631 | 6 94 |
| | 1888-89 | 57 | 54 | 13 | 1,258(c) | 36,790 | | 34,881 | 239,886 | 188,910 | 15,300 | 6 38 |
| Behar | 1887 88 | 90 | | 41 | 3 272 | 1 05 7)2 | | 99 928 | 588 078 | 582 396 | 51 420 | 8 74 |
| | 1888-89 | 91 | | 53 | 3,263 | 1,06,775 | | 1,05 170 | 594,120 | 580,668 | 52,164 | 8 78 |
| Eastern Bengal | 1887 88 | 23 | 1 | 14 | 1 497 | 55 493 (d) | | 54 75 (d) | 186 600 | 189 030 | 6 918 | 3 71 |
| | 1888-89 | 23 | | 12 | 1,485 | 59,579 (d) | | 57 1 6(d) | 191,526 | 190 056 | 7 530 | 3 93 |
| Sind | 1887 88 | | | | 191 | | 3 571(f) | 3 571 | | | | |
| | 1888-89 | | | | 198 | | 3,520(f) | 3,520 | 1,654 | 1,797 | 8 | 48 |
| TOTAL | 1887 88 | 983 | 2 632 | 2 174 | 36 039 | 7 34 834 | 2 64 774 | 10 32 275 | 10 012 089 | 5 887 988 | 470 983 | 4 70 |
| | 1888-89 | 1,004 | 2,672 | 2,004 | 36 872 | 7,48,476 | 2,62,621 | 10,45,368 | 10,566,117 | 6,558,825 | 540,589 | 5 12 |

(a) Includes contributions from Tributary Mehals, Chota Nagpur Orissa and Khond
(b) Includes the amount of annual subsidy for the Dehra Ismail Khan and Chich wa ni hill cart line
(c) These are dry season distances during the rains the lines are increased in length
(d) Includes contributions from Frontier Police Fund R2 928 in 1887-88 and R3 116 in 1888-89 contributions by the Maharaja of Agartala R288 in 1887 88 and R300 in 1888-89, and contributions from Chittagong Hill Tracts R189 in 1887-88 and R63 in 1888-89.
(e) Includes lines paid from the revenues of Feudatory States, 604 miles in length in 1887-88 and 578 miles in length in 1888-89
(f) Grant made available from Bombay District Post Funds.
(g) The falling-off under this head is due to the cess having been realised during the year 1888-89 only in the three districts via Peshawar Kohat and Dera Ghazi Khan In the other districts the Dâk cess has merged into the local rate

## Section V —Money Orders

*Inland money orders General results*

21 The total number of Money Order Offices at the end of the year was 8,961 as compared with 8 408 at the end of the previous year The number of money orders actually issued was in excess of 6 millions, representing an aggregate value of 13 crores of rupees and a commission of 16½ lakhs The table in the margin shows the progress in this branch of business since the Post Office undertook the issue and payment of money orders in 1880 from which it will be seen that during the year under report there was an increase over the results of the previous year of 11 33 per cent in the number of the orders, and of nearly 11 per cent in the amount of commission realized It has been noticed for some years past that with the constant growth of the money order business the average value of a money order has regularly fallen, and this is again confirmed by the results of the present year The average value is now R21 2 6 as compared with R21 7 9 in 1887 88, and with R23 1 9 three years previously Special statistics recorded during the year show that not less than 73 per cent of the entire number of money orders issued were for sums not exceeding R10

| Inland Money Orders | Total number of Money Orders issued | Total value of money orders issued | Commission realized |
|---|---|---|---|
| | No | R | R |
| During the last quarter of the year 1879 80 being the commencement of the business | 232 639 | 72 48 208 | 84 901 |
| During the year 1880 81 | 1 604 174 | 4 37 08 580 | 5 35 976 |
| 1881 82 | 2 157 796 | 5 73 32 027 | 6 79 073 |
| 1882 83 | 2 505 904 | 6 46 84 183 | 7 70 958 |
| 1883 84 | 3 034 894 | 7 31 24 179 | 8 84 925 |
| 1884 85 | 3 550 257 | 8 20.88 559 | 10 06 226 |
| 1885 86 | 4 163 078 | 9 38 27 375 | 11 63 830 |
| 1886 87 | 4 821 117 | 10 68 49 151 | 13 37 820 |
| 1887 88 | 5 512 395 | 11 84 43 573 | 14 94 381 |
| 1888-89 | 6 136 790 | 12 99 06 864 | 16 57 761 |
| Percentage of increase over the year 1887 88 | 11 33 | 9 68 | 10 93 |

*Incidence of money order work according to postal circles*

22 The following statement shows the distribution of money order business according to postal circles It will be noticed that the number of orders paid is largely in excess of the number issued in the North Western Provinces, Behar, and Oudh, which have a large emigrant population The Bengal Circle, as usual, stands at the head of the list a fourth of the entire business of the year, both as regards issues and payments having been transacted there Of the million and a half money orders issued by post offices in that circle, the General Post Office Calcutta and its sub offices are responsible for 375 000 or nearly 25 per cent while of the million and a half money orders paid in that circle, no fewer than 638 765, or 42 per cent of the whole, were paid in Calcutta The great disparity between the payments and the issues is due to the very large use made of the value payable system by merchants and tradesmen in Calcutta Of the 638 765 money orders paid by the General Post Office and its sub offices 466,900 or 73 per cent were value payable money orders —

| Postal Circles | Issues during 1888-89: Number of applications | Issues during 1888-89: Value of applications | | Payments during 1888-89: Number of money orders | Payments during 1888-89: Value of money orders | | Percentage to the whole |
|---|---|---|---|---|---|---|---|
| | | R | a | | R | a | |
| Bengal | 1 525 929 | 2 65 67 466 | 13 | 1 526 894 | 2 75 12 345 | 2 | 20 84 |
| North Western Provinces | 802 308 | 1 47 98 305 | 7 | 1 050 007 | 2 11 89 282 | 11 | 13 87 |
| Bombay | 618 174 | 1 43 50 347 | 7 | 727 454 | 1 64 17 354 | 12 | 11 86 |
| Madras | 736 964 | 1 40 87 741 | 14 | 755 397 | 1 56 32 381 | 14 | 11 46 |
| Punjab | 463 863 | 97 49 221 | 2 | 493 630 | 1 34 98 187 | 7 | 8 96 |
| Behar | 399 580 | 70 32 666 | 11 | 523 448 | 86 38 769 | 8 | 6 04 |
| Burma | 288 285 | 1 06 67 271 | 3 | 56 301 | 26 28 718 | 10 | 5 13 |
| Eastern Bengal | 299 531 | 71 16 140 | 7 | 289 811 | 58 84 112 | 12 | 5 01 |
| Central Provinces | 279 848 | 77 65 274 | 0 | 106 726 | 30 29 794 | 14 | 4 16 |
| Oudh | 149 302 | 29 06 007 | 13 | 349 427 | 63 67 496 | 10 | 3 57 |
| Rajputana | 112 659 | 28 97 343 | 9 | 102 166 | 38 56 730 | 3 | 2 60 |
| Assam | 189 726 | 42 11 356 | 12 | 67 833 | 21 65 127 | 3 | 2 46 |
| Sind | 158 076 | 45 88 070 | 13 | 48 962 | 16 53 522 | 12 | 2 41 |
| Central India | 112 545 | 31 69 650 | 8 | 28 972 | 10 66 802 | 15 | 1 63 |
| **Total for 1888-89** | **6,136,790** | **12,99,06,864** | **7** | **6,127,028** | **12,95,40,627** | **5** | **100** |
| Total for 188, 88 | 5 512 395 | 11 84 43 572 | 11 | 5 501 307 | 11 82 15 421 | 4 | |
| Increase | 624 395 | 1 14 63 291 | 12 | 625 721 | 1 13 25 206 | 1 | |

NOTE —The figures relating to the Madra postal circle include transactions with the Native State of Mys e the figures relating to the Bombay postal circle include transactions with the Portuguese Settlements of Goa a d Dama the figures relating to the P njab postal circle include transactions with the Native States of Pat ala Nabha Jhind Cl amba, and Faridkot; and the figures relating to the Central India postal circle include transactions with the Native State of [illegible]

23 The use of the money order system, as an authorized means of remitting revenue, made steady progress in the North Western Provinces and Oudh and also in the Lower Provinces In the first named provinces the number of orders rose from 87,076 in 1887 88 to 97,458, the amount of revenue remitted in this way from R17,94,356 to R19 74,653 and the commission received by the Post Office from R24,912 to R27,000 The system was most largely used in the Gorakhpur, Basti and Azamgarh districts, and the average value of each money order was about R20 The Post Master General, North Western Provinces, reports that he has received generally much assistance from the Collectors of districts, and a special difficulty, which had come to notice during the year, was removed by a decision of the Board of Revenue that excess payments were not to be refused, merely because they were in excess of the proper amount of revenue In the Lower Provinces the increase was more marked as will be seen from the appended extract from the Report of the Post Master General, Bengal —

"From the beginning of the year under report the revenue money order system was, as I stated last year extended to the remittance of zemindari dâk cess as well as remittances of land revenue, road cess and public work cess to which it previously applied From the same date also the rule which restricted the system to estates the annual land revenue of which did not exceed R50 was withdrawn, and the system was made applicable to all estates in the Lower Provinces irrespective of the amount of their annual land revenue As a consequence the system was much more freely used by zemindars while the average amount of each revenue money order naturally rose In 1887 88 51 611 revenue money orders were issued in the Lower Provinces (the three circles of Bengal, Behar and Eastern Bengal) and the total value of the money orders was R2 44 230 In the year under report (1888 89) the total number of revenue money orders issued was 98,579, and their total value was R7 08 816 Only 1 427 money orders or 1 4 per cent of the total number were refused and returned to the remitters, the total value of the refused orders being R6 621 It will be seen from these figures that the remittances of land revenue and cesses by revenue money orders were nearly twice as many as in the previous year and the amount remitted was nearly three times the amount sent in 1887 88 The commission realized from revenue money orders alone was R16,835

It was stated last year that one of the principal features of the revenue money order system in the Lower Provinces was that all payments of revenue orders by a post office to a collectorate are made by book transfer so that there is no handling of cash by the subordinates of either office, and the risk of fraud and embezzlement is reduced to a minimum A somewhat similar system of book transfer with respect to payments of income tax and other miscellaneous remittances in favour of district officers and district boards was introduced from the 1st July 1888, and has also proved a success The following is the description of the results of this system by the Post Master General, Bengal —

"I mentioned also in my last report that the Local Government had sanctioned the remittance by money orders of income tax and all other Government dues and sums payable to district boards, and had authorized, with effect from the 1st July 1888 the adoption of a simple system for the payment of such orders by book transfer These remittances are made by the ordinary money order form, and as each department forwards its own receipt to the remitter the Post Office is not required to return the money order acknowledgment Although the system came into operation only on the 1st July 1888, it was at once made use of to a considerable extent, and during the remaining nine months of the year 32 069 official non revenue money orders were paid in the Lower Provinces (the three circles of Bengal, Behar and Eastern Bengal) by book transfer the aggregate amount of the money orders being R5,27 746 Altogether during the year 126 391 money orders for land revenue and other dues of Government and district boards were paid by book transfer in the Lower Provinces, the total value of the money orders thus paid being R11 98,828

money
s

24 A further adaptation of the money order system to the payment of rent by tenants to land owners has now been in force in the North Western Provinces and Oudh for two complete years In 1887 88, 30,165 rent money orders

were issued representing an aggregate sum of R3,55,283, and during the year now under report, 39,823 orders were issued for an aggregate amount of R5,25,217 The average value of each money order was about R13 A similar system is to be introduced in the Lower Provinces, and the Bengal Government has decided that the experiment of declaring the remittance of rent by money order to be a legal tender shall be tried in the six districts of the Burdwan Revenue division The scheme, however, had not come into force before the close of the year under report

Money order business with Native States

25 The money order transactions with the Native States of India and with the Portuguese Settlements are shown in the statement below On the whole, there has been an increase in the number of money orders exchanged which is chiefly due to the development of money order work with Gwalior —

| STATE OR SETTLEMENT | ISSUES | | PAYMENTS | |
|---|---|---|---|---|
| | Number | Value | Number | Value |
| | | R | | R |
| Gwalior | 32 443 | 7 78,767 | 10 140 | 3 15 479 |
| Patiala | 8 376 | 2 41 918 | 9 561 | 3 01,576 |
| Portuguese Settlements | 5 986 | 2 02,243 | 2 106 | 57 580 |
| Mysore | 3,877 | 1 02 454 | 3 130 | 1 02 634 |
| Jhind | 1 457 | 69 800 | 2 252 | 76,137 |
| Nabha | 1 570 | 45 744 | 1,9 0 | 63 540 |
| Chamba | 961 | 34 680 | 303 | 17 776 |
| Faridkot | 919 | 17 448 | 239 | 5 607 |
| TOTAL | 55 589 | 14,93 051 | 29 691 | 9 40 329 |

Telegraphic money orders

26 It was noticed last year that the changes in the tariff for telegraphic money orders introduced in January 1887, had led to a marked development of business, and the statement below shows that the increase in traffic has continued during the year under report The changes referred to were the reduction of the telegraph charge in all cases from R2 to R1, while the Post Office undertook to charge only the ordinary money order commission on money orders in excess of R10, and nothing on money orders for sums not exceeding R10 The number of telegraphic money orders issued was 58,644 representing an aggregate sum of 57 lakhs of rupees as compared with 45,417 last year representing an aggregate sum of 41 lakhs of rupees As was the case in 1887 88, more than half the total number of these orders were issued from Burma, and a large proportion of these were payable in the Madras Circle

| NAME OF POSTAL CIRCLE | ISSUES | | | | | PAYMENTS | | |
|---|---|---|---|---|---|---|---|---|
| | Number of money orders | Value of money orders | | Commission realised | | Number of money orders | Value of money orders | |
| | | R | a | R | a | | R | a |
| Assam | 2 031 | 2 14 637 | 14 | 2 212 | 12 | 1,447 | 2 13 836 | 0 |
| Behar | 1 244 | 1 83,414 | 5 | 1 867 | 6 | 1 784 | 1 17 335 | 0 |
| Bengal | 5 363 | 5 77 987 | 3 | 5 911 | 12 | 8 091 | 10 04 173 | 0 |
| Bombay | 2 536 | 3 69 288 | 12 | 3 745 | 4 | 4,475 | 4 62 367 | 0 |
| Burma | 29,593 | 24,93 891 | 6 | 25,690 | 14 | 5 808 | 6 68 854 | 0 |
| Central India | 531 | 70 213 | 6 | 715 | 8 | 348 | 47 074 | 0 |
| Central Provinces | 1 259 | 1 28,451 | 0 | 1 314 | 14 | 1 225 | 1,45 173 | 0 |
| Eastern Bengal | 1 075 | 2 35 2 0 | 0 | 2 374 | 12 | 2,494 | 2 43 757 | 0 |
| Madras | 7 342 | 6 74,842 | 9 | 6 962 | 4 | 18 786 | 14 90,406 | 12 |
| N W Provinces | 2 227 | 2 24 148 | 11 | 2 306 | 0 | 5 603 | 5 16 800 | 0 |
| Oudh | 349 | 32 958 | 6 | 342 | 0 | 1 906 | 1,36 536 | 0 |
| Punjab | 2 207 | 2 18 069 | 9 | 2 255 | 2 | 4 745 | 4 89,593 | 0 |
| Rajputana | 442 | 49 803 | 0 | 508 | 10 | 513 | 63 712 | 0 |
| Sind | 2 445 | 2 65 183 | 11 | 2 710 | 12 | 932 | 1 15 162 | 0 |
| TOTAL | 58 644 | 57 38 139 | 12 | 58 917 | 14 | 58,277 | 57 14 218 | 12 |
| Total for 1887-88 | 45 417 | 41 37 008 | 12 | 42,373 | 4 | 44,875 | 40,99,635 | 8 |
| Increase | 13 227 | 16 01 131 | 0 | 16 544 | 1 | 13,402 | 16 14 583 | 4 |

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27 There were only two cases of fraud by false personation in connection with the telegraphic money order system, and there seems therefore good reason to believe that the special attention which has been directed of late years to the necessity of making the strictest enquiries before paying such money orders has been followed by good results The cases however which did occur again furnish evidence of the extreme simplicity with which well to do Natives of the country confide in chance acquaintances The first of these two cases occurred at Wadhwan in Kathiawar in the Bombay Presidency, and the second at Rajbarighat in Bengal There was a third case in which money was fraudulently obtained from the post office, but this was done by means of a forged telegram A Military signaller attached to the Telegraph office at Ahmedabad Camp forged a telegram from Calcutta to the post master, Ahmedabad, advising payment of R250 to himself Later in the day he called at the post office and obtained payment The fraud was discovered on a reference being made by telegram to the Calcutta post office, when no letter arrived in confirmation of the telegraphic advice and it was then found that the Telegraph office signaller had absconded He was subsequently arrested by the Military authorities, and sentenced to nine months' rigorous imprisonment for this offence The case of false personation at Wadhwan is described as follows by the Post Master General, Bombay —

"A Bombay merchant named Morarji Kalianji while staying at a lodging house at that place made the acquaintance of a man named Maneklal Bapuji and allowed his new acquaintance to learn particulars of his friends in Bombay On the 25th July Morarji s brother Damodar Kalianji at Bombay received a telegram purporting to be from his brother at Wadhwan, asking for R600, and accordingly sent a remittance by telegraphic money order the same day and also a private telegram advising the remittance The private telegram reached Morarji at the Wadhwan Railway Station just as he was starting for Bombay and he replied to it by telegraph from Ahmedabad saying that no remittance had been received In the meantime the remitter had sent another telegram which was received by Maneklal and shown by him to the post master He was identified by the telegraph signaller as the person who had telegraphed that day asking for the remittance and the money was paid to him On receipt of the telegram from Ahmedabad Damodar telegraphed to the post master at Wadhwan Camp, asking that the remittance might be cancelled and the fraud was then discovered The personator was arrested at Dholi whither he had absconded on the 28th July, and the greater part of the money was recovered from him He was convicted by the Sir Nyayadhish of the Wadhwan Native State on charges of cheating and making a false document and was sentenced to undergo rigorous imprisonment for one year and ten months and to pay a fine of R200 or in default to a term of further rigorous imprisonment for eight months The sub post master Wadhwan Camp omitted to take all the necessary precautions before making payment, and his remissness was suitably noticed"

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28 Foreign money orders for the United Kingdom, for the Colonies and for European countries and Egypt are issued in sterling payment being made by the remitters at the rates of exchange fixed by the Post Office from time to time for this purpose The only one of these sterling money order exchanges which as yet possesses any importance is the exchange with the United Kingdom The number of money orders drawn in India on the United Kingdom were nearly 1,000 in excess of the number drawn last year, but the aggregate value was smaller There was, however a substantive increase both in the number and value of the remittances from the United Kingdom It was pointed out last year that the sudden increase in the money order remittances from Italy was due to the fact that there were numerous British Indian subjects at Massowah, who had taken advantage of the money order system to send money to their relations in India This has been even more remarkable during the year under report The number of remittances has increased from 731 to

1,331, and the value from £11,346 to nearly £26,000 Comparative details are given in the table below —

| Countries of Exchange | 1887-88 | | | | | | | | 1888-89 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Orders issued in India | | | | Orders paid in India | | | | Orders issued in India | | | | Orders paid in India | | | |
| | No | Amount | | | No | Amount | | | No | Amount | | | No | Amount | | |
| | | £ | s | d | | £ | s | d | | £ | s | d | | £ | s | d |
| United Kingdom | 38 243 | 136,735 | 11 | 3 | 7 944 | 34 006 | 6 | 5 | 39 168 | 132 726 | 17 | 8 | 10 517 | 49 018 | 0 | 9 |
| Italy | 239 | 1 279 | 15 | 3 | 731 | 11 346 | 7 | 4 | 271 | 1 666 | 2 | 9 | 1 331 | 25 918 | 15 | 1 |
| Egypt | 130 | 533 | 4 | 9 | 252 | 3 008 | 7 | 11 | 104 | 439 | 13 | 5 | 670 | 11 496 | 1 | 11 |
| New South Wales | 115 | 596 | 10 | 4 | 802 | 8 490 | 13 | 5 | 111 | 557 | 3 | 11 | 786 | 8 740 | 11 | 2 |
| Victoria | 178 | 1 273 | 10 | 2 | 494 | 3 472 | 1 | 3 | 215 | 1 252 | 7 | 9 | 874 | 7 035 | 19 | 4 |
| France | 339 | 1 194 | 11 | 5 | 226 | 2 782 | 3 | 11 | 369 | 1 028 | 4 | 11 | 375 | 5 392 | 0 | 4 |
| Germany | 1 210 | 3 910 | 4 | 4 | 257 | 1 759 | 7 | 2 | 1 381 | 3 795 | 10 | 11 | 291 | 1 836 | 1 | 10 |
| Queensland | 37 | 220 | 2 | 10 | 473 | 4 009 | 7 | 0 | 31 | 130 | 9 | 4 | 461 | 3 637 | 7 | 10 |
| South Australia | 23 | 92 | 3 | 9 | 189 | 1 453 | 19 | 4 | 42 | 222 | 1 | 2 | 317 | 2 526 | 5 | 5 |
| West Australia | 6 | 35 | 5 | 0 | 131 | 1 026 | 11 | 0 | 3 | 17 | 7 | 0 | 154 | 1 263 | 4 | 0 |
| Tasmania | 54 | 303 | 15 | 6 | 113 | 852 | 9 | 6 | 45 | 164 | 11 | 4 | 123 | 885 | 17 | 5 |
| Denmark | 71 | 554 | 9 | 2 | 38 | 524 | 11 | 4 | 75 | 607 | 4 | 5 | 23 | 334 | 4 | 9 |
| Switzerland | 227 | 477 | 17 | 9 | 18 | 50 | 0 | 7 | 166 | 341 | 15 | 5 | 25 | 77 | 6 | 1 |
| North Borneo | 4 | 2 | 6 | 4 | 41 | 357 | 18 | 0 | 1 | 0 | 10 | 0 | 34 | 211 | 2 | 9 |
| TOTAL | 40 876 | 147 209 | 7 | 10 | 11 709 | 73 140 | 4 | 2 | 41 982 | 142 950 | 0 | 0 | 15 981 | 118 371 | 18 | 8 |
| Percentage of Increase or Decrease | | | | | | | | | 2·71 | 2 89 | 0 | 0 | 36 48 | 61 84 | 0 | 0 |
| Average amount of each order | | 3 | 12 | 0 | | 6 | 4 | 11 | | 3 | 8 | 1 | | 7 | 8 | 1 |

29 There has been no change as regards the money order exchanges in Indian currency, of which four are in existence, with Ceylon, the Straits Settlements, China and Japan and Mauritius None of them are as yet important, though the money order business between Ceylon and Southern India is steadily increasing The transactions with Mauritius have again fallen off to a small extent, but the remittances from the Straits Settlements by emigrant coolies are increasing The actual results of the year will be found in the table below —

Foreign money orders in Indian Currency

| Countries of Exchange | 1887-88 | | | | | | | | 1888-89 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Orders issued in India | | | | Orders paid in India | | | | Orders issued in India | | | | Orders paid in India | | | |
| | No | Amount | | | No | Amount | | | No | Amount | | | No | Amount | | |
| | | R | a | p | | R | a | p | | R | a | p | | R | a | p |
| Ceylon | 1 397 | 70 323 | 8 | 0 | 13 302 | 6 23 219 | 13 | 0 | 1 521 | 76 890 | 12 | 0 | 14 432 | 6 50 439 | 6 | 0 |
| Straits Settlements | 231 | 9 595 | 4 | 0 | 4 077 | 2 64 734 | 1 | 0 | 224 | 8 110 | 0 | 0 | 4 821 | 2 92 717 | 1 | 0 |
| China and Japan | 118 | 11 537 | 13 | 0 | 697 | 63 509 | 15 | 0 | 112 | 9 813 | 7 | 0 | 649 | 58 864 | 3 | 0 |
| Mauritius | 89 | 10 362 | 6 | 0 | 589 | 28,153 | 4 | 0 | 30 | 2 496 | 5 | 0 | 568 | 27 836 | 0 | 0 |
| TOTAL | 1 835 | 1 01 818 | 15 | 0 | 18 665 | 9 79 617 | 1 | 0 | 1 887 | 97 310 | 8 | 0 | 20 470 | 10 29 856 | 10 | 0 |
| Percentage of Increase | | | | | | | | | 2 83 | | | | 9·67 | 5 13 | | |
| Or Decrease | | | | | | | | | | 4 43 | 0 | 0 | | | | |
| Average amount of each money order | | 55 | 8 | 0 | | 2 | 8 | 0 | | 51 | 9 | 0 | | 50 | 5 | 0 |

30 The usual statement of forfeited money orders is given below The actual amount which lapsed to Government during the year was R10,296-3, as compared with R13,194 7 last year, and the total balance standing on the

Forfeited money orders

register of forfeited orders at the end of the year was R45,849-14, the lowest figure at which it has stood for some years —

| Balance outstanding in the Forfeited Register on the 31st March 1888 | | Forfeited during the year | | Total | | Forfeited orders repaid, renewed and lapsed to the State during the year 1888-89 | | | | | | | | | Balance outstanding in the Forfeited Register on the 31st March 1889 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Repaid | | Renewed | | | Lapsed to the State | | Total | | | |
| No | Value | No | Value | No | Value | No | Value | No | Value | Penalties | No | Value | No | Value | No | Value |
| | R | | R | | R | | R | | R a | R | | R | | R | | R |
| 2,198 | 62,602 15 | 7 563 | 2,42 105 5 | 9 761 | 3 04 708 4 | 5,409 | 1 71 883 13 | 1 946 | 76,678 6 | | 771 | 10,296 3 | 8,126 | 2 58,858 6 | 1,635 | 45,849 14 |

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31 In the preceding paragraphs the money order business of the year has been dealt with under separate heads and the entire transactions, inland and foreign, are now shown together in the following abstract The Foreign sterling money orders have been converted into Indian currency at the rates which prevailed when they were issued or paid —

| Money orders of Inland and Foreign for the year 1888-89 | Issues | | | Payments | |
|---|---|---|---|---|---|
| | Number of applications | Value of applications | Commission | Number of money orders | Value of money orders |
| | | R a | R a | | R a |
| Inland | 6 136 790 | 12 99 06 864 7 | 16 57 761 5 | 6 127 028 | 12 95 40 627 5 |
| Foreign transactions in sterling money at prevailing rates of exchange | 41 982 | 21 21 239 0 | 19 404 0 | 15 981 | 17 52 737 4 |
| Foreign transactions in Indian currency | 1 887 | 97 310 8 | 1 080 8 | 20 470 | 10 29 856 10 |
| Total | 6 180 659 | 13 21 25 413 15 | 16 78 245 13 | 6 163 479 | 13 23 23 221 3 |
| Total for the year 1887 88 | 5 555 106 | 12 06 62 948 3 | 15 15 0 2 13 | 5 531 681 | 12 02 45 592 14 |
| Increase | 625 553 | 1 14 62 465 1 | 1 63 223 0 | 631 708 | 1 20 77 628 5 |
| Percentage of increase | 11 20 | 9 50 | 10 77 | 11 42 | 10 04 |

ish tal lers

32 There has again been an improvement in the sales of British postal orders, the number sold during the year being 1,622 in excess of the number sold in the preceding year The total value of the orders sold was £11,801 10 6, exclusive of the commission or poundage of the British Post Office while the Indian Post Office realized a sum of R555 14 6 as its own small commission The abstract of the year s sales given in the margin shows that the chief demand is for orders of the value of 2s and upwards, and it appears from a further examination of the figures that the most popular orders are the 20s, 10s, 15s and 5s orders in the order in which they are named As in former years the largest sales were in the Punjab where 3,422 orders representing a sum of £2,475 6 5½ were disposed of In Bombay the number sold was 2,533 of an aggregate value of R1,659 1 5½, and about 2 000 orders were sold in the North Western Provinces and in Madras Although there is no large demand for these orders, they no doubt, usefully supplement the money order system The number of money orders drawn in India on the United Kingdom was only 39,000 in round numbers, while 17,512 postal orders were used

| Denomination of British Postal Orders | Number sold during 1887 88 | Number sold during 1888 89 | Increase |
|---|---|---|---|
| From 1s to 1s 6d | 690 | 808 | 118 |
| From 2s to 10s 6d | 6 603 | 7 267 | 664 |
| From 15s to 20s | 8 597 | 9 437 | 840 |
| Total | 15 890 | 17 512 | 1 622 |

## Section VI —Savings Banks

*General results of the year*

33 On the next page is given a table showing in detail, according to postal circles, the Savings Banks transactions of the year in comparison with those of the previous year One head office bank was closed during the year owing to a change in the status of the office, and 91 new sub office banks were opened, the result being an increase in the total number of banks from 5 966 to 6,056 At the beginning of the year there were 261,157 open accounts on the Post Office books, and during the year 130,144 new accounts were opened, and 80,300 accounts in all were closed The number of active accounts, therefore at the end of the year was 311,001 The amount deposited was R433⅛ lakhs, the amount withdrawn R369⅜ lakhs, and the balance in favour of depositors at the close of the year was R588⅝ lakhs, as compared with R505 lakhs at the close of 1887 88, showing an increase of R83 lakhs The interest amounted to nearly R20 lakhs as compared with R16¾ lakhs in the preceding year Bombay stands at the head of the postal circles for the number of accounts which rose from 58,918 in 1887 88 to 70,022, but is now closely followed by Bengal with 69,400 accounts The highest average balances at the credit of each depositor were in Bombay, Sind, and the Punjab, and the lowest in Madras and Bengal It may be added that apart from public and regimental accounts, 63 per cent of the entire number of accounts were for sums less than R100, and 29 per cent for sums less than R5

## Statement shewing the Post Office Savings Bank Transactions during 1888-89 compared with 1887-88

| Circles. | Number of Head Banks | Number of Sub-Banks. | Number of Accounts: Opening Balance | Number of Accounts: Opened during the year | Number of Accounts: Closed during the year | Number of Accounts: Balance | Opening balance | Deposits | Interest. | Total | Withdrawals | Balance. | Average of depositors per Bank | Average balance in each Bank | Average balance to credit of each depositor |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | R a p | R a p | R a p | R a p | R a p | R a p | | R | R |
| Bombay | 28 | 847 | 58 918 | 22 846 | 11 742 | 70 022 | 1 61 39 44 7 0 | 1 03 54,285 12 5 | 6 52 217 4 2 | 2 71 46 247 7 7 | 87 82,072 11 9 | 1 83,64 174 11 10 | 2 500 78 | 6 55 863 39 | 262 26 |
| Bengal | 43 | 1 060 | 57 842 | 26 799 | 15 241 | 69,400 | 79 68 198 10 1 | 77 67 580 14 10 | 3 18 655 8 10 | 1 60 54,435 1 9 | 63 94 668 13 4 | 96 59,766 4 5 | 1 613 95 | 2 24,645 72 | 139 18 |
| Madras | 33 | 836 | 39 426 | 16 556 | 9,576 | 46,406 | 51 55 052 14 0 | 46 68 502 15 5 | 1 9 221 5 1 | 1 00 20 777 2 6 | 42 15,378 5 8 | 58 05 398 12 10 | 1 406 24 | 1 75 921 18 | 125 10 |
| North Western Provinces | 40 | 656 | 24,919 | 12,552 | 9 566 | 7 905 | 43 93 823 0 5 | 42 35 555 13 3 | 1 72 788 14 9 | 88 02 167 12 5 | 35 50 281 7 4 | 52 51 886 5 1 | 697·62 | 1,31,297 15 | 188 20 |
| Punjab | 42 | 495 | 16 700 | 11 769 | 8 428 | 20 041 | 43 19 490 0 10 | 42 54 677 9 11 | 1 67 818 10 4 | 87 41 986 5 1 | 37 03 644 9 8 | 50 38,341 11 5 | 477·16 | 1 19,960 52 | 251 40 |
| Sind | 6 | 105 | 7 470 | 4 360 | 3 000 | 8,830 | 21 75 794 9 5 | 16 23 639 5 0 | 84,214 8 10 | 38 83 648 7 3 | 14,29,321 13 5 | 24.54 326 9 10 | 1,471 66 | 4,09 054 50 | 277·95 |
| Behar | 19 | 400 | 11 177 | 5 097 | 3,126 | 13 148 | 19 85 171 2 4 | 17 82 753 13 7 | "4 710 8 5 | 38 42 635 8 4 | 15 90 195 4 5 | 22,52,440 3 11 | 692 | 1 18 549 47 | 171 31 |
| Central Provinces | 28 | 348 | 9,987 | 4,848 | 3 467 | 11 368 | 19 22 339 11 6 | 16,42 965 15 8 | 74 866 0 4 | 36 40,171 11 6 | 14,06 214 10 10 | 22 33 957 0 8 | 406 | 79,784 17 | 196 51 |
| Eastern Bengal | 10 | 272 | 8 719 | 4 954 | 1 962 | 11 711 | 14 37 953 5 3 | 16 18,499 0 6 | 63,216 7 4 | 31 19,668 13 1 | 10 51 313 12 2 | 20 68,355 0 11 | 1 171 10 | 2,06 835 50 | 176·61 |
| Burma | 33 | 97 | 7 834 | 11,001 | 7 622 | 11 213 | 14 35 602 12 10 | 23 34 710 3 1 | 50 746 0 0 | 38 21 058 15 11 | 20 23 101 10 9 | 17 97,957 5 2 | 339 78 | 54,483 54 | 160 34 |
| Oudh | 14 | 226 | 6,207 | 3 038 | 2 135 | 7 110 | 12 74 227 14 5 | 11 26 431 7 7 | 47 367 1 1 | 24 48 026 7 1 | 10,43 647 15 5 | 14 04,378 7 8 | 507 85 | 1 00,312·71 | 197·52 |
| Assam | 12 | 147 | 6 368 | 2 994 | 1 988 | 7 374 | 10,24,485 5 2 | 8 77 483 0 4 | 38 593 14 9 | 19 40 562 4 3 | 7 54 136 9 11 | 11 86,425 10 4 | 614 50 | 58,868 83 | 160 89 |
| Central India | 11 | 113 | 2 596 | 1 814 | 1,418 | 2,992 | 6 74 510 15 6 | 5 60 2,8 9 8 | 23 144 3 0 | 12 57 033 12 2 | 5 /5 421 10 7 | 6 82 512 1 7 | 272 | 62 046 54 | 228·11 |
| Rajputana | 8 | 127 | 2 994 | 1 516 | 1 029 | 3,481 | 5 81 962 12 1 | 5 04 617 6 8 | 22,335 3 3 | 11 08,915 6 0 | 4,44 154 6 11 | 6 64 760 15 1 | 435 12 | 83,095·12 | 190·96 |
| Total of 1888-89 | 327 | 5,729 | 261 157 | 130 144 | 80 300 | (a) 311 001 | 5,04,88 357 8 10 | 4,33,51 981 15 11 | 19 87 895 10 2 | 9,58 28 235 2 11 | 3,69,63,553 14 2 | (b) 5 88 64,681 4 9 | | | |
| Total of 1887-88 | 328 | 5 638 | 219,010 | 115 695 | 73 548 | 261 157 | 4 25.19 344 15 9 | 3 6 98 844 8 7 | 16,73 503 10 1 | 8 18 91 693 2 5 | 3 14 03 335 9 7 | 5 04 88 357 8 10 | | | |
| Increase in 1888-89 | Decrease 1 | 91 | 42,147 | 14.449 | 6 752 | 49 844 | 79 69 012 9 1 | 56 53 137 7 4 | 314 392 0 1 | 1,39 36 542 0 6 | 55,60,218 4 7 | 83 76 323 11 11 | | | |
| Percentage of increase or decrease. | 30 | 1·61 | 19 24 | 12 48 | 9·18 | 19 08 | 18 74 | 14 99 | 18 78 | 17 01 | 17·70 | 16 59 | | | |

(a) Excluding 25 755 dead accounts

(b) Excluding balance of dead accounts.

34 The statement below shows the number of Savings Banks accounts held by Europeans and Eurasians in comparison with the number of accounts held by Natives of India With the growing popularity of the Post Office banks it is inevitable that the proportion of accounts held by Europeans and Eurasians should become progressively smaller, and 88 per cent of the total number of accounts are now on behalf of Natives of India The greatest number of European and Eurasian accounts are still in the Bombay and Madras Circles —

Depositors Europeans and Native of India

| Circl | N t e De o ito s inc u ive of acco of Loc l I ut n | | | Eur e n or Eu a an De it ors nc u o crou o Loc l In tut o | | | Total | | |
|---|---|---|---|---|---|---|---|---|---|
| | Number of Accounts | Balance of Deposit | Amount of Interest | Number of Accounts | Balance of Deposit | Amount of Interest | Number of Accounts | Balance of Deposit | Amount of Interest |
| | | R p | R p | | R p | R p | | R p | R p |
| Bombay | 63,916 | 1,66 57,909 3 0 | 5 91,384 5 3 | 6 106 | 17 06,265 8 10 | 60,832 14 11 | 70,022 | 1,83 64,174 11 10 | 6,52 217 4 2 |
| Bengal | 65,037 | 88 58 179 13 7 | 2 97,326 11 3 | 4,363 | 8 01,586 6 10 | 21 328 13 7 | 69 400 | 96,59 766 4 5 | 3 18,655 8 10 |
| Madras | 38 934 | 44,68,628 0 8 | 1,50,892 5 0 | 7 472 | 13 36 770 12 2 | 46,329 0 1 | 46 406 | 58 05,398 12 10 | 1 97,221 5 1 |
| North W ster Pro i es | 23 514 | 42 49,301 11 1 | 1,38,532 14 10 | 4 391 | 10,02 494 10 0 | 34 255 15 11 | 27,905 | 52,51,886 5 1 | 1 72 788 14 9 |
| P jab | 15,853 | 40 24 480 5 11 | 1,30,587 9 7 | 4,188 | 10 13,861 5 6 | 37,231 0 9 | 20 041 | 50,38,341 11 5 | 1,67,818 10 4 |
| Sind | 6 712 | 16 90 022 9 10 | 58 232 14 7 | 2 118 | 7,64,304 0 0 | 25 981 10 3 | 8,830 | 24,54,326 9 10 | 84,214 8 10 |
| Beha | 12,033 | 20 09,916 13 8 | 66 473 4 8 | 1 115 | 2.42 523 6 3 | 8,237 3 9 | 13 148 | 22,52 440 3 11 | 74 710 8 5 |
| C e tral Pr inces | 9,588 | 17 46 807 6 0 | 56,596 15 4 | 1 780 | 4,87 149 10 8 | 18,269 1 0 | 11,368 | 22 33 957 0 8 | 74,866 0 4 |
| Eastern Beng l | 11,522 | 19,94,860 15 0 | 59 927 6 10 | 189 | 73 494 1 11 | 3,289 0 6 | 11 711 | 20,68 355 0 11 | 63,216 7 4 |
| Burma | 8 608 | 11,95 276 11 8 | 30 747 12 2 | 2 605 | 6 02,680 9 6 | 19,998 3 10 | 11,213 | 17,97,957 5 2 | 50 746 0 0 |
| Oudh | 5 956 | 11,26 740 3 0 | 37 566 3 0 | 1 154 | 2,77 638 4 8 | 9,800 14 1 | 7 110 | 14,04 378 7 8 | 47,367 1 1 |
| As am | 6,937 | 10 71 725 5 11 | 34 762 13 3 | 437 | 1 14 700 4 5 | 3,831 1 6 | 7 374 | 11,86,425 10 4 | 38,593 14 9 |
| Ce tral India | 2 365 | 5 16 994 6 5 | 17 698 10 3 | 627 | 1 65 517 11 ? | 5 447 8 9 | 2,992 | 6 82,512 1 7 | 23 144 3 0 |
| Rajputana | 2 721 | 4 71 098 6 4 | 15,622 13 3 | 760 | 1 93 662 8 9 | 6,712 6 0 | 3 481 | 6 64 760 15 1 | 22,335 3 3 |
| T t l | 273,696 | 5.00,82,032 0 1 | 16,86,350 11 3 | 37 305 | 87,82,649 4 8 | 3 01,544 14 11 | 311,001 | 5 88,64 681 4 | 19 87,895 10 2 |

35 The statement given below shows the depositors classified according to certain broad distinctions of occupation The professional classes are still the great supporters of our banks, the number of accounts held by them at the end of the year being 136 899 out of a total number of 311,001 The highest increase in the year was under the head of industrial occupations, and there was an increase of nearly 1,000 in the number of accounts belonging to the agricultural classes but the total number was only 3,859 Nothing, however, but very general conclusions can be safely founded on this return Except under the head of professional classes, the figures vary much from year to

Depositors according to occupation

year and from circle to circle, while the heading Indefinite covers a third of the total number of depositors —

| Postal Circles | Class I Professional — A Having fixed income | Class I Professional — B Having variable income | Class II Domestic | Class III Commercial | Class IV Agricultural | Class V Industrial | Class VI Indefinite. | Total. |
|---|---|---|---|---|---|---|---|---|
| Bombay | 23 820 | 4 766 | 5 077 | 4 113 | 510 | 2 114 | 29 622 | 70 022 |
| Bengal | 21 802 | 8,476 | 4 685 | 2 582 | 961 | 3 510 | 27 384 | 69,400 |
| Madras | 16 772 | 3 661 | 5,403 | 2 930 | 1 143 | 1 597 | 14,900 | 46,406 |
| North Western Provinces | 10 563 | 2,716 | 4 708 | 857 | 363 | 585 | 8 113 | 27 905 |
| Punjab | 8 767 | 1 686 | 2 493 | 651 | 133 | 443 | 5 868 | 20 041 |
| Behar | 5 520 | 1 108 | 930 | 286 | 259 | 100 | 4 945 | 13,148 |
| Eastern Bengal | 3 603 | 2 009 | 708 | 243 | 149 | 389 | 4 610 | 11 711 |
| Central Provinces | 5,483 | 451 | 1 281 | 380 | 81 | 156 | 3 536 | 11 368 |
| Burma | 2 598 | 401 | 5 923 | 432 | 58 | 505 | 1 296 | 11 213 |
| Sind | 3 177 | 403 | 1 829 | 216 | 13 | 326 | 2 866 | 8 830 |
| Assam | 2 547 | 406 | 1 686 | 163 | 86 | 160 | 2 326 | 7 374 |
| Oudh | 2 808 | 521 | 1 421 | 181 | 81 | 243 | 1 795 | 7 110 |
| Rajputana | 1 495 | 122 | 407 | 129 | 9 | 241 | 1 018 | 3,481 |
| Central India | 940 | 218 | 675 | 77 | 13 | 164 | 905 | 2 992 |
| Total of 1888-89 | 109 955 | 26 944 | 37 286 | 13 240 | 3 859 | 10 533 | 109 184 | 311 001 |
| Total of 1887 88 | 96 481 | 21 127 | 30 550 | 10 188 | 2 895 | 6 149 | 93 767 | 261 157 |
| Increase in 1888 89 | 13 474 | 5 817 | 6 736 | 3 052 | 964 | 4 384 | 15 417 | 49 844 |
| Percentage of Increase | 13 96 | 27 53 | 22 04 | 29 95 | 33 29 | 71 29 | 16 44 | 19·08 |

ment vern ties

36 The power of purchasing Government securities through the Post Office is now limited to *bonâ fide* depositors in the Post Office Savings Banks, and this rule, introduced in 1886, led last year to a falling off in the number of investments as compared with the results of 1886 87 During the year now under report there has been an increase on last year s figures The total sum invested was R3,55,000 as compared with R3,33 300 in 1887 88, and the balance in the hands of the Comptroller General at the end of the year was R4 04 500, as compared with a balance of R4 06,700 at the end of the preceding year The total number of transactions was 504, of which 481 were purchases, and 23 were sales of Government papers and the whole of these, with the exception of 35 cases, related to sums not exceeding R1,000

## Section VII —Insurance and Value-payable System

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37 The progress of the insurance business of the Post Office since it was first undertaken is shown in the marginal statement The number and value both of insured letters and of insured parcels increased during the year notwithstanding the competition of the money order and value payable systems The largest income from insurance business, on the whole, was realised in the Bombay Circle where 45,770 letters and parcels of an aggregate value of R2,33,63,292 were insured,

| Year | Value insured — Letters | Value insured — Parcels | Value insured — Total | Insurance fee |
|---|---|---|---|---|
| | R | R | R | R |
| 1877 78 last quarter being the commencement of the system | 6,66 320 | 18 60 191 | 25 26 511 | 13 230 |
| 1878 79 | 89 71 775 | 2 81 21 219 | 3 70 92 094 | 1 23 556 |
| 1879 80 | 1 63 35 058 | 5 34 34 161 | 6 97 69 219 | 1 97 790 |
| 1880-81 | 1 57 33 428 | 6 30,26 524 | 7 87 59 952 | 2 01 046 |
| 1881 82 | 1 79 69 808 | 5 85 53 413 | 7 65 23 221 | 1 90 980 |
| 1882 83 | 2,30 67,342 | 5,95 70,924 | 8,26 38 266 | 1 99 841 |
| 1883 84 | 2 21 16 868 | 6 04 08 142 | 8 25 25 010 | 2 06 839 |
| 1884 85 | 2 30 06,964 | 5 52,14 744 | 7 82 21 708 | 1 93 579 |
| 1885 86 | 2 21 78 613 | 4 75 99 871 | 6 97 78 483 | 1 69 945 |
| 1886 87 | 2 35 74,205 | 5 26 06,770 | 7 61 80 975 | 1 80 274 |
| 1887-88 | 2 43 93,295 | 5 29 89 032 | 7 73 83,227 | 1 83 494 |
| 1888-89 | 2 52 60,326 | 5 39,54,694 | 7 92 15 020 | 1 99,928 |
| Percentage of increase as compared with 1887 88 | 3 55 | 1 82 | 2 37 | 8 96 |

NOTE —The average value of insurance effected on each article was R330½ in the case of letters and R356 in the case of parcels.

but the number of transactions was largest in Madras where 50,170 letters and parcels of the aggregate value of R1,68 94,911 were insured In Bombay the greater part of the insurance work of the year was in connection with parcels, of which 37,461 were insured as compared with 8,309 letters, while in Madras the number of letters, 23,821, was nearly as large as the number of parcels, 26,349 Bengal stands second on the list with 18,139 letters and 20,938 parcels, and 41 per cent of these letters and 71 per cent of the parcels were insured at the post offices of Calcutta In Burma the value of insured parcels fell off during the year by nearly 13 lakhs, which was due to the action of the Local Government in putting a stop to the improper transmission of rubies through the post with a view to evade duty

Claims for compensation

38 There were 29 claims for compensation made during the year as compared with 28 in 1887 88 and 43 in 1886 87, and in 23 cases the liability of the department was admitted In 15 of these 23 cases the loss occurred through fraud or neglect on the part of servants of the Post Office, in one case an insured parcel of small value was lost with other mails owing to the foundering of a mail boat between Barisal and Bhola in Bengal, and the remaining seven cases were due to mail robberies in British territory which will be dealt with further on A summary of the year's results in comparison with those of the previous year is given in the margin, from which it will be seen that the amount actually paid as compensation was R10 796 7 as compared with R20,285 2 4, the amount similarly paid in 1887 88 The insurance fees realized during the year amounted to R1,99,928, or nearly two lakhs, and the compensation, therefore, came to 5 40 per cent of this sum In six cases the liability of the Post Office was denied In two of these it was found that the articles said to have been abstracted were never really enclosed, and in two others property had been removed by dishonest agents before the parcels were posted The other two cases were deliberate attempts to defraud the department, one of which was a very serious one A tahsildar in the Madras Presidency posted a parcel declared to contain diamonds and rubies of the value of R65,000 The parcel was refused by the person to whom it was addressed, who was a brother of the sender, on the ground that he had not been advised of the despatch to his address of such a valuable article It was therefore returned to the sender who declined to take delivery, because he alleged that one of the seals had been defaced The parcel was then opened in his presence at the post office at which it was originally posted, and was found to contain only copper coins The sender claimed the value for which he had originally insured the parcel, but the results of a very careful enquiry showed that the case had been a deliberate attempt to defraud the Post Office, and the tahsildar was subsequently dismissed by the Madras Government He has since then instituted a suit to recover the declared value of the parcel which will be defended

| Losses during the year | 1887 88 | | | 1888-89 | | |
|---|---|---|---|---|---|---|
| | R | a | p | R | a | p |
| Loss by accident or by departmental neglect or fraud | 14 002 | 10 | 0 | 11 974 | 7 | 0 |
| Losses by highway robbery in British territory | | | | 4 244 | 4 | 0 |
| Losses by highway robbery in Native States | 11 221 | 0 | 0 | | | |
| | 25 223 | 10 | | 16 218 | 11 | 0 |
| Value of property recovered | 4 938 | 7 | 8 | 5 422 | 4 | 0 |
| | 20 285 | 2 | 4 | 10 796 | 7 | 0 |
| Claims not preferred or not entertained | | | | | | |
| TOTAL | 20 285 | 2 | 4 | 10 796 | 7 | 0 |

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39 The development of the value payable business since the introduction of the system in 1878-79 is shown in the marginal table, and it will be seen that the characteristic progress of this branch of Post Office work has been well maintained during the year under report The number of articles of all classes sent through the post as value payable rose to nearly ten lakhs, an increase of nearly 29 per cent over the results of last year while the commission amounted to more than two lakhs showing an increase of 35⅓ per cent over the realizations of the preceding year Nearly half the business of the year was transacted in the Bengal Circle, which, so far as the value payable system is concerned, practically means Calcutta Out of the 999 731 articles sent as value payable, 481,742 originated in the Bengal Circle, and out of this total, 466,909 were posted in the Calcutta General Post Office and its sub offices The total amount declared for realization on the entire number of articles posted under this system was 92⅔ lakhs, and a sum of 45⅓ lakhs was paid to the tradesmen of Calcutta

| Val e-payable system. | Number of articles sent nder th al payable ystem | Value declared f realization | Commiss on |
|---|---|---|---|
| *Year* | | R | R |
| 1877 78 (from the commencement of the system in December 1877)—4 months | 413 | 6 721 | 195 |
| 1878—79 | 7 408 | 1 32 109 | 3 942 |
| 1879—80 | 25 589 | 3 4ȷ 857 | 11 498 |
| 1880—81 | 49 389 | 5 76 574 | 13 413 |
| 1881—82 | 99 416 | 10 80 543 | 19 838 |
| 1882—83 | 174 301 | 16 86 098 | 32 568 |
| 1883 84 | 287 377 | 28 08 873 | 53 450 |
| 1884—85 | 338 930 | 34 35 045 | 65 571 |
| 1885—86 | 436 115 | 45 3 803 | 85 530 |
| 1886—87 | 596 296 | 58 78 016 | 1 17 247 |
| 1887—88 | 775 928 | 76 02 734 | 1 50 708 |
| 1888-89 | 999 731 | 92 67 984 | 2 04 015 |
| Increase per cent in 1888 89 | 28 84 | 21 90 | 35 37 |

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40 In the statement in the margin details are given regarding the different classes of value payable business The increase in the total number of articles sent under the value payable system was chiefly due to the increase in the number of unregistered packets which rose from 311,120 in 1887 88 to 464,796 during the year under report—an increase of 49 per cent There was also a material increase in the number of value payable parcels The number, however, of registered letters and registered packets is gradually decreasing There has been no great variation in the average value of each class of article, though with a decrease in numbers there is an increase in the value of the letters and registered packets, but the average value calculated on the whole business of the year in all classes is only R9 4 4 It was mentioned last year that an abuse of the value payable system had grown up in connection with unregistered book packets which were posted in large numbers to persons who had not ordered them This abuse not only caused annoyance and loss to the public but tended to discredit the whole system, and special measures were taken during the year under report to put a stop to it It was decided, with the approval of Government, that the money order commission on unregistered packets should be paid in advance by the sender, and should not be refunded if the packet was refused, and also that all value-payable articles should be accompanied by a certificate that they were sent in execution of a *bonâ fide* order

| | N mber | Val | C mmis io | A ag al f h arti l | A er ge h art l |
|---|---|---|---|---|---|
| | | R | R | R a p | *Annas* |
| Value payable parcels and Railway receipts | 426 705 | 50 02 533 | 96 256 | 11 11 7 | 4 |
| Value payable registered letters and registered packets | 108 230 | 24 21 246 | 38 915 | 22 5 11 | 6 |
| Value payable unregistered packets | 464 796 | 18 44 205 | 68 844 | 3 15 6 | 2 |
| TOTAL | 999 731 | 92 67 984 | 2 04 015 | 9 4 4 | 3 |

This latter safeguard was introduced at the suggestion of the Committee of the Trades Association, Calcutta, who were specially consulted on account of the great importance of the value payable system to Calcutta, and special thanks are due to that body for their assistance in dealing with a question that was not without difficulties The new procedure came into force on the close of the year under report, and its results will have to be dealt with hereafter

## Section VIII —Miscellaneous

Post Office Security Fund

41 The usual statements to show the position of what are known as the old and new security funds of the Post Office are given below The new fund was created in 1883, and has now a balance of R2,75 617 The annual sub scriptions from Post Office servants have been credited to this fund since its formation but such charges as have to be met by the Security Fund are decreed entirely against the Old Fund the balance at credit of that fund was R2,16,913 in 1883 and has now been reduced to R81,045 —

*Old Fund*

| RECEIPTS | R | CHARGES | R |
|---|---|---|---|
| Balance of 1887 88 | 1 00 073 | Sums decreed against the fund | 16 541 |
| | | Payments on account of returnable refunds to subscribers | 1 333 |
| | | Rewards to persons who gave information leading to important results in Post Office robbery cases | 132 |
| | | Cost of establishment | 1 022 |
| | | TOTAL | 19 028 |
| | | BALANCE at credit | 81,045 |
| | 1 00 073 | | 1 00 073 |

*New Fund*

| RECEIPTS | AMOUNT OF SUBSCRIPTION | | | CHARGES | Amount |
|---|---|---|---|---|---|
| | First half year | Second half year | TOTAL | | |
| | R | R | R | | R |
| Balance of 1887 88 | | | 2 06 860 | Refund on account of excess realization | 227 |
| Interest on above at 4 per cent from April 1888 to March 1889 | | | 8 274 | Advance for stock notes | 125 |
| Imperial | 18 614 | 18,640 | | | |
| District | 2 196 | 2 272 | | | |
| TOTAL | 20 810 | 20 912 | 41 722 | TOTAL | 352 |
| ADVANCE for stock notes | | | 19 113 | Closing balance | 2 75 617 |
| | | | 2,75,969 | | 2,75 969 |

aints

42 The number of complaints made by the public to the heads of the various postal circles during the year was 6,961, as compared with 8,095 last year The decrease must be attributed, in some measure, to the exclusion from the returns of nominal complaints which prove to be merely enquiries, though this change in classification was also in force last year, but it should also be mentioned that a marked falling off in complaints in Burma was due to the fact that there was much less cause for complaint owing to the improved administration of the Post Office in that circle Apart from the complaints referred to in this paragraph, there are, of course, numerous petty complaints as regards delay in delivery, the missending of letters, and so on, made direct to postmasters and Post Office superintendents, but it may be taken as certain that the complaints which reach the heads of postal circles include the serious complaints of the year of all kinds That the complaints on the whole should be so few is remarkable, when it is remembered how largely the use of the Post Office enters into the daily life of most classes of the community, and what a mass of small business transactions in the aggregate a year's report comprises But it cannot be repeated too often that the Post Office derives the greatest assistance from complaints if only facts can be given and during the year under report, as in former years, cases of systematic fraud on the part of servants of the Department, of neglect of duty and even of defective procedure have been brought to light by complaints The Department is necessarily one of routine, and enquiries are apt at times to lose themselves, but the importance of making them an effectual means of fixing responsibility, so far as this can be done, is being constantly insisted on While, however, there is a full recognition on the part of the Post Office of the advantages to be derived from well founded complaints, it has also to be said that reckless and ill founded complaints show no tendency to diminish The following extract from the report of the Post Master General, Madras, brings together a number of characteristic instances of the difficulties to be faced in making enquiries which occurred in that circle during the year —

' No 5 in the appendix was a case in which a student of the Madras Christian College named Rama Row succeeded in obtaining fraudulent possession of a registered letter containing two Government Currency notes of the value of R100 each, which was addressed to one Bheema Row another student of that college Bheema Row had informed Rama Row and other fellow students that he was expecting this remittance, and it so happened that when the registered letter arrived many of the students of the college had dispersed owing to a disturbance that had taken place Rama Row however, was still in his place, and he told the postman who came to deliver the letter at the college that Bheema Row was living at a certain house within the delivery of another post office in the town This was really his (Rama Row s) own address and when the registered letter was brought there for delivery, he personated Bheema Row and obtained possession of it He was traced to a remote station in North Mysore where he was identified by the postman who had delivered the letter to him He was arrested and brought to Madras, tried at the High Court Sessions found guilty, and sentenced to eighteen months rigorous imprisonment

' Case No 13 in the list was a reckless charge brought by a newspaper against the Hyderabad post office in June 1888 It was stated that certain original documents of great importance in connection with the " Deccan Mining case had been sent in a registered letter to the address of H H the Nizam s Minister and it was asserted that the letter itself had been delivered but that the enclosures had been abstracted therefrom by " some scoundrel in the Hyderabad post office On inquiry it was found that the letter had been duly delivered in good condition in the Minister s office, and that the acknowledgment had been returned and delivered to the sender The entire letter had disappeared after delivery This case illustrates the inclination that is so often observed to throw the responsibility for all losses on the Post Office

"No 36 was an absurd case in which it was alleged that Government currency notes to the value of Rs9,920 had been abstracted from an ordinary parcel posted at Proddatur in the Cuddapah District and delivered in Bombay The sender was an agent of the firm to whom the parcel was addressed and his object was to cheat his employers, but it is not likely that they have accepted his ridiculous story, as the parcel was delivered in perfect condition

'In case No 55 it was alleged that two currency notes had been abstracted from a registered letter posted at Mangalore for delivery at Bhavani in the Coimbatore District The letter was delivered in perfect condition but on being opened was found to contain only a piece of blotting paper and as this bore the impression of the date stamp of the office of posting it was clear that it was in the cover when the letter was presented for registration The conclusion therefore arrived at, in which the sender himself concurred, was that the original letter containing the currency notes had been stolen by the servant to whom it was given to be posted he having substituted a new letter entirely—the one which actually passed through the post office

**Complaints regarding special classes of articles.**

43 The statement below shows the number of complaints received during the year regarding ordinary and insured parcels, registered and insured letters and value payable articles of all kinds or in other words the classes of mails which are carried by the Post Office under special safe guards There were 213 complaints as compared with 264 in 1887 88 regarding registered letters and ordinary parcels in about half of which enquiry showed that no blame attached to the Post Office The number of cases regarding insured articles was not large, and it has already been shown that some of them were deliberate attempts at fraud and it may be fairly claimed that the complaints regarding value payable articles are exceedingly few regard being had to the enormous mass of transactions under that head —

| | 1888-89 | | | Total | |
|---|---|---|---|---|---|
| | Registered letters and ordinary parcels | Insured letters and insured parcels | Value-payable parcels and value-payable registered articles | 1888-89 | 1887-88 |
| I —Cases in which enquiry showed either that no loss occurred or that the loss had not occurred through the fault of postal officials | 105 | 13 | 17 | 135 | 167 |
| II —Cases in which the postal establishment was proved to be in fault or in which there was strong ground for believing it to be so | 66 | 17 | 9 | 92 | 112 |
| III —Cases in which no definite conclusion was arrived at | 42 | 1 | 2 | 45 | 58 |
| Total | 213 | 31 | 28 | 272 | 337 |

**Offences by servants of the Post Office.**

44. The offences punishable by law which were committed by servants of the Post Office during the year are shown, according to postal circles, in Appendix VIII, and a summary of the results is given in the margin. The total number of offences was 233 as compared with 242 in 1887 88, and the largest number which occurred in any one circle was 34 in the North-Western Provinces Nearly a third

| | 1887 88 | 1888-89. |
|---|---|---|
| Number of legal convictions | 150 | 166 |
| Number of cases punished departmentally | 92 | 67 |
| Total | 242 | 233 |

of the entire number, or 75 in all, related to the money order business of the Department The money which passed through the Post Office during the year on account of this business was 13 crores of rupees, as stated in paragraph 22 of this report, and the total loss after deducting recoveries amounted to R7,379-13 8 Of this sum, R5,925 14 1 were charged against the Post Office Security Fund, and R1,453 15-7 were still unadjusted at the end of the year In 36 of these cases, postmen and village postmen misappropriated money, which had been entrusted to them for the payment of money orders amounting in all to R3,758 2 0 In this respect the delivery staff of the North Western Provinces and Bengal shows worst, while in the Punjab, as last year, there was only one case of misappropriation by a postman In 19 cases money was taken by branch postmasters, who were not regular servants of the Department, and in the remaining 20 cases clerks and postmasters of small offices were in fault There were 13 instances of fraud in connection with the Savings Banks business involving a total loss of R4,908 5 8, of which R1,344 8 0 was recovered and R2,414 decreed against the guarantee fund, while a sum of R1,149 13 8 was pending adjustment at the end of the year Of the Savings Banks misappropriations, seven were committed by branch postmasters, two of whom were not regular servants of the Department, and seven occurred at sub offices and head offices In the first seven cases the amounts embezzled were small, but there were two serious cases in Burma two in Madras, one in Bengal and one in the North Western Provinces At Meppady in Madras and at Magwe in Burma the postmasters committed suicide when their dishonesty was discovered, and in one other case an official died before a prosecution was entered upon Apart from the cases in connection with money orders and Savings Banks, the offences generally were of a petty character

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45 There were 40 highway robberies of the mail during the year as compared with 23 in 1887 88, and the marginal abstract shows that every postal circle, without exception, furnished its quota Of the total number, only 12 occurred in Native States or foreign territory, and the great increase was entirely in British territory In Burma, only 5 robberies took place as compared with 10 last year, but Madras, Central India, and Oudh, in none of which was there a single mail robbery during 1887 88 account for 15 cases, and in the North Western Provinces the number has risen from 1 to 6 No general explanation of this epidemic of mail robberies can be given In Madras, mail carriers were implicated in three instances, and there the knowledge that there was either money or articles of value in the mails no doubt led to the commission of the robbery, but in many cases there was nothing to tempt robbers in the mails and all the mail bags were not even opened in several of the robberies In 14 cases the entire mails, in 15 the greater part of the mails, and in two others a small portion of the mails were recovered It was only found possible to institute prosecutions in 17 cases and in 9 of these convictions were obtained The

| | 1887 88 | | | 1888 89 | | |
|---|---|---|---|---|---|---|
| | Number of Highway Robberies | | | Number of Highway Robberies | | |
| | British Territory | Foreign Territory | Total | British Territory | Foreign Territory | Total |
| Bengal | 1 | | 1 | 1 | | 1 |
| Madras | | | | 6 | | 6 |
| Bombay | 1 | 4 | 5 | 3 | 3 | 6 |
| N W Provinces | 1 | | 1 | 6 | | 6 |
| Punjab | | 1 | 1 | 2 | | 2 |
| Oudh | | | | 3 | | 3 |
| Central Provinces | 1 | | 1 | | 1 | 1 |
| Central India | | | | | 6 | 6 |
| Burma | 10 | | 10 | 5 | | 5 |
| Rajputana | | 3 | 3 | 1 | 2 | 3 |
| Sind | 1 | | 1 | 1 | | 1 |
| TOTAL | 15 | 8 | 23 | 28 | 12 | 40 |

statement below shows the district or Native State in which each of the mail robberies occurred —

| | British Territory | | | Foreign Territory | | |
|---|---|---|---|---|---|---|
| | Name of District | Number of robberies | Number of attempts | Name of Native State | Number of robberies | Number of attempts |
| BENGAL | Bankura | 1 | | | | |
| | | 1 | | | | |
| MADRAS | Malabar | 1 | | | | |
| | Kurnool | 2 | | | | |
| | Madura | 1 | | | | |
| | Cuddapah | 1 | | | | |
| | Nellore | 1 | | | | |
| | | 6 | | | | |
| BOMBAY | Kanara | 1 | | Gondal | 1 | |
| | Ahmednagar | 2 | | Savanur | 1 | |
| | | | | Baroda | 1 | |
| | | 3 | | | 3 | |
| NORTH WESTERN PROVINCES | Aligarh | 1 | | | | |
| | Etah | 1 | | | | |
| | Agra | 1 | | | | |
| | Lalitpur | 1 | | | | |
| | Mainpuri | 1 | | | | |
| | Budaon | 1 | | | | |
| | | 6 | | | | |
| PUNJAB | Gurgaon | 1 | | | | |
| | Rohtak | 1 | | | | |
| | | 2 | | | | |
| OUDH | Sultanpur | 1 | | | | |
| | Unao | 1 | | | | |
| | Partabgarh | 1 | | | | |
| | | 3 | | | | |
| CENTRAL PROVINCES | | | | Hyderabad | 1 | |
| CENTRAL INDIA | | | | Naga and Gwalior | 1 | |
| | | | | Bhorasa | 1 | |
| | | | | Gwalior | 2 | |
| | | | | Rajgarh | 1 | |
| | | | | Rewa | 1 | |
| | | | | | 6 | |
| BURMA | Yemethin | | 1 | | | |
| | Mandalay | 1 | | | | |
| | Shan States | 2 | | | | |
| | Pakokku | 1 | | | | |
| | Thayetmyo | 1 | | | | |
| | | 5 | 1 | | | |
| RAJPUTANA | Ajmere | 1 | | Meywar | 1 | |
| | | | | Jeypore | 1 | |
| | | | | | 2 | |
| SIND | Karachi | 1 | | | | |
| | TOTAL | 28 | 1 | | 12 | |

46 There was no serious loss of mails such as occurred in the previous year when a mail tonga was fired upon on the highway between Wadhwan and Rajkot in Kathiawar, and insured parcels of the value of R11,221 carried away There were, however, a number of cases in which the mail robberies had been deliberately planned beforehand, and in eight instances various sums of money ranging from R100 to R515 were lost, though the greater part of this was re covered in three of the cases The mail cart was stopped on the road be

Character of Mail robberies during year

tween Agar and Ujjain in Central India in November 1888 by a gang of robbers who had fastened a rope across the road, but fortunately there was nothing of any value in the mails A similar case in almost every respect occurred in February 1889 on the road between Rewah and Sutna, and on this occasion also there was nothing of value in the mails, but the passengers in the mail tonga were robbed of R900 In the case which is shown in the statement at the end of the preceding paragraph as having occurred in the Baroda Native State, the mail runner was found dead in a hollow by the side of the road with a blood stained spike, with which he had been murdered, beside him His mail bag was missing and was never recovered, and no trace was found of the murderers In the Bhorasa case in Gwalior Territory a mail runner and the armed foot man who accompanied him were both wounded, and the latter died from the effects of his wounds In another case which occurred on the borders of the Gwalior State the runner and guard were also wounded, but neither of them fatally On the other hand, some of the mail robberies during the year seem to have been quite unpremeditated On two occasions runners carrying mails for and from Fort Stedman in the Shan States, Burma, met dacoits who opened the mail wallet, but carried nothing away, and the same thing happened in the case in the Kanara District of the Bombay Presidency Among other cases it may be mentioned that the mail cart was stopped and robbed on the road between the Karachi Cantonment and the head post office, and that a trolly carrying mails was stopped at Gyobinthu in Burma by dacoits who, however, were put to flight by the appearance of a train before they had time to break open the mail bags In the face of armed dacoits it cannot be expected that mail carriers should show fight, but, on the whole, they behaved exceedingly well in defending their mails As already stated, one was killed under circumstances that are not fully known, and 26 were wounded or maltreated

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year

47 Apart from the robberies of the mail, the year was remarkable for several acts of violence, and for a number of accidents by fire and water On the 1st April 1888 the Branch Postmaster of Ghoraghat in the Dinajpur District Bengal was murdered by robbers who had broken into his office The cash balance, however was kept at the police outpost in the village, and the robbers only succeeded in carrying away a small box containing postage stamps and cash of the value of R18, which they afterwards dropped unopened on being accidentally disturbed Unfortunately, no trace of the murderers has been found On the night of the 27th February 1889 the Postmaster of Minhla, in the Thayetmyo District, Burma, was murdered and a sum of R427 1 2 was stolen from his office He was discovered with his throat cut on the following morning, and although there were strong suspicions against some of his servants, the police were unable to bring home the offence to any one On the 8th July 1888 a boat of the Irrawaddy Flotilla Company was capsized at Yenangyaung in the Magwe District while in the act of landing mails The sorter in charge of the mails escaped, but three passengers were drowned, and two mail bags lost On the 22nd August 1888 a mail boat carrying the mails from Barisal to Bhola in the Backerganj District, Bengal, went down on the Ilsa River Seven persons lost their lives and none of the mails were saved On the 11th June 1888 six mail carriers were swept away by a flood while crossing a stream between Pyingaung and Kyatsakan in Burma Two were drowned at the time, and two others died from the injuries which they received Out of 28 mail bags only five were recovered and one of these was picked up a month after the occurrence on the banks of the river about a hundred miles below the scene of the accident On the 10th August 1888 a packer of the General Post Office, Calcutta, who had taken the parcel mails for Cuttack on board a steamer in the Hooghly, lost his life by the capsizing of the boat in which he was returning On the

11th December 1888 the Irrawaddy Flotilla Company's express steamer "*Yoma*" caught fire while carrying the English mails from Mandalay to Prome, and was burnt to the water's edge though the passengers and the greater part of the mails were saved. On the 8th April 1888 the village of Myohoung in the Akyab District was attacked and burnt by dacoits, and the Post Office records, cash and stamps which were kept at the police station were destroyed. On the same day the town of Kyaukse in the district of that name accidentally caught fire, and the post office with all other Government buildings was consumed. On the 2nd May 1888 the town of Myinmu in the Sagaing district was also attacked by dacoits who burnt down the post office. In addition to these no fewer than seven post offices in different parts of India were burnt down during the year, and one was blown down in a storm in the Pubna District. It may be added that two postmasters in Madras, one postmaster in Burma and one postman in Bengal committed suicide on being detected in misappropriations of Government money.

Post Office Staff

48. The establishment of the Post Office of all grades is shown according to postal circles in Appendix IX, and an abstract of this appendix, with the omission of heads of circles, is given in the margin. The total numerical strength of the Post Office has increased by 643 during the year, and now stands at 41,334. The main changes of the year occurred under the head of postmen and village postmen, and have been already explained, in paragraph 6 of this report, as due to a new classification.

| Post Office | 1887-88 | 1888-89 |
|---|---|---|
| Superintendents and Inspectors of Post Office | 380 | 399 |
| Postmaster, Deputy and Sub Postmasters including Branch Postmasters | 4 915 | 4 858 |
| Extraneous Agencies such as Schoolmasters &c. | 2 376 | 2 739 |
| Clerks | 5 003 | 5 879 |
| Postmen and other servants | 9 851 | 11 218 |
| Road Establishment | 12 171 | 12 203 |
| Village Postmen | 4 [illegible]25 | 3 297 |
| Signallers, Clerks and other servants employed in Combined Offices | 670 | 741 |
| TOTAL | 40 091 | 41 334 |

Cost of printing done by private presses

49. The charges incurred during the year on account of printing work done for the Post Office by private presses amounted to R72 954, as compared with R79 703 in 1887 88, and R53,797 in the preceding year. There was an increase of some R3,000 in the charges incurred in Bengal but the Railway Mail Service is the only circle which has any large dealings with private presses, and the reduction in the total charges of the year is due to the decrease in Railway Mail Service expenditure on printing. Last year as explained in the report, there were special reasons for an unusual expenditure by that circle.

## Section IX.—Non Postal Branches of the Post Office

Telegraph work of the Post Office

50. During the year under review, 77 new Telegraph offices were opened under the management of postmasters, and 11 offices which had previously been combined Post and Telegraph offices were closed. There was, therefore, an increase of 66 in the total number of combined offices of which only 14 were at places where there had previously been separate Telegraph offices, so that the actual gain to the public was 52 new offices. The greatest progress in this respect was made in the Madras circle, where 20 new offices were opened, while 12 were opened in the North West Provinces 9 in Bombay and 7 in Bengal. In Burma 17 new offices are shown as newly opened during the year, but 15 of these were transfers of an office from one place to another. The total number of Government telegraph offices of all descriptions at the end of the year was 797, and out of this total 552 were combined offices. During the year, 137 servants of the Post Office qualified as telegraph signallers, and 85 were still

under training at the end of the year In connection with the combination of Post and Telegraph offices, it may be mentioned that at five offices in Burma, at Goona in Central India, at Silghat in Assam, and at Guadar in the Persian Gulf, the Post Office work is done by a Telegraph Master

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51 The statement given below shows the traffic statistics of the year according to postal circles The total number of messages shows an increase of nearly 18 per cent, and the total revenue an increase of 9 per cent over the figures of the previous year, while the total realizations exceeded the expenditure by R5 30,435 By far the largest amount of traffic was obtained in the Madras circle, which has a marked superiority in the number of combined offices The Bengal circle stands second as regards the number of offices, but the revenue realized was less than in the Punjab, the North West Provinces, and Bombay

| NAMES OF CIRCLE | Number of combined offices | Total [illegible] of Post [illegible] the Telegraph Department [illegible] offices during the [illegible] | | | NUMBER OF MESSAGES | | | Revenue realised during the year [illegible] | | | REMARKS |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Sent [illegible] | Received | Transit | | | | |
| | | R | a | p | | | | R | a | p | |
| 1 Madras | 102 | 32 939 | 8 | 3 | 157 655 | 155 645 | 25 841 | 1 61 278 | 8 | 0 | No —At the close of the year there were 93 [illegible] compared with 68 offices at the end of 1887 88 |
| 2 Bengal | 80 | 17 162 | 3 | 0 | 66 308 | 62 966 | 24 945 | 73 197 | 9 | 0 | |
| 3 North Wester Provinces | 76 | 26 204 | 14 | 4 | 80 503 | 96 487 | 35 137 | 82 552 | 0 | 6 | |
| 4 Punjab | 72 | 23 62 | 0 | 2 | 89 008 | 93 [illegible] 8 | 22 141 | 93 980 | 8 | 0 | |
| 5 Bombay | 55 | 24 669 | 9 | 10 | 70 6[illegible]8 | 84 754 | 9 608 | 76 505 | 10 | 3 | |
| 6 Burma | 36 | 18 500 | 6 | 3 | 37 545 | 36 847 | 3 822 | 52 722 | 8 | 9 | |
| 7 Behar | 35 | 11 400 | 8 | 7 | 27 041 | 35 177 | 30 572 | 31 2[illegible]8 | 6 | 6 | |
| 8 Assam | 34 | 11 837 | 0 | 0 | 26 038 | 28 107 | 5 634 | 27 083 | 5 | 9 | |
| 9 Central Provinces | 25 | 10 378 | 12 | 2 | 39 28[illegible] | 42 892 | 1 738 | 43 106 | 1 | 3 | |
| 10 Central India | 13 | 5 832 | 0 | 0 | 19 586 | 24 315 | 12,595 | 22 229 | 8 | 9 | |
| 11 Sind and Baluchistan | 0 | 6 786 | 1 | 0 | 33 838 | 14 165 | 330 | 34 174 | 15 | 9 | |
| 12 Oudh | 6 | 1 318 | 9 | 6 | 3 8[illegible]8 | 5 180 | | 4 182 | 14 | 0 | |
| 13 Eastern Bengal | 5 | 1 606 | 6 | 5 | 7 054 | 5 122 | | 7 050 | 11 | 6 | |
| 14 Rajputana | 4 | 1 674 | 0 | 0 | 15 661 | 15 580 | | 14 474 | 0 | 6 | |
| Total for 1888-89 | 552 | 1 94 071 | 15 | 6 | 674 953 | 700 445 | 174 363 | 7 24 506 | 12 | 6 | |
| TOTAL FOR 1887 88 | 480 | 1 76 294 | 12 | 0 | 572 512 | 596 622 | 200 273 | 6 63 708 | 4 | 3 | |
| Increase (+) or Decrease (—) | +66 | +17 777 | 3 | 6 | +1 02 441 | +1 03 823 | —25 910 | +60 798 | 8 | 3 | |
| Percentage of Increase (+) or Decrease (—) | +13 58 | +10 08 | | | +17 89 | +17 40 | —12 93 | +9 16 | | | |

graph iving es

52 In addition to the work done by combined Post and Telegraph offices, the Post Office also renders assistance to the Telegraph Department by booking at all other post offices (except some branch offices) any telegrams that may be tendered by the public and sending them by post to the nearest Telegraph office for onward transmission by wire During the year under report the number of receiving offices at which telegrams were booked was nearly the same as in the previous year, being 1,659 compared with 1,670, but the number of messages rose from 32,819 in 1887 88 to 36,540, and the revenue derived from this source for the Telegraph Department increased from R30,698 2 to R31,535 2

t Office ying ıcy and senger ice.

53 The only other Non postal branch of Post Office work is the Government carrying agency and passenger service between Umballa and Simla in connection with the conveyance of the mails on that line There are also branch lines of the carrying agency to the hill stations of Kasauli, Dagshai, Solon, and Subathu There was nothing special to call for any remark in the year's results, and the service between Umballa and Kalka will shortly have to be closed with the opening of the new railway from Delhi to the latter place.

## Section X —Financial Results

Receipts and expenditure according to Depart mental Accounts

54. The receipts and charges of the year according to the regular Ac counts of the Post Office are given in detail in Appendix X under two main heads, Postal Service Proper and Non Postal Branches, and a summary of the results is shown in the statement below Under the head of Postal Service Proper the receipts of the year were 644,532 in excess of the receipts in 1887 88, there was an increase of R1,98,753 in the amount of commission and of postage realized in cash, there was an increase of R3,02,539 in the revenue derived from the sale of ordinary postage stamps, and of R87,691 in the revenue from Service Postage Stamps On the other hand the total charges of the year were only R23,752 in excess of the charges in 1887 1888, and the net revenue was R6,44,532 in excess of the net revenue realized in that year The Non Postal Branches of the Post Office are now limited to the Bullock Train and Passenger Service between Umballa and Simla, and in the ac counts the deficit on the latter service is shown as a charge for conveyance of mails under the head of Mail Cart Charges, while against the Passenger Service the charges are shown as equal to the receipts

The amount of the subsidies paid by the Post Office for steamer services in Indian waters, including the service with the Persian Gulf and between Basra and Baghdad, is also shown as a charge under the head of Non Postal Branches, but these subsidies are paid on political, military and general con siderations as well as on postal grounds, though they are debited entirely to the Post Office So far as the departmental accounts go, the results of the year are on the whole satisfactory There was a net revenue of 17 lakhs as compared with a net revenue of 11 lakhs only in the preceding year

| | RECEIPTS | | CHARGES | |
|---|---|---|---|---|
| | 1887 88 | 1888 89 | 1887 88 | 1888-89 |
| | R | R | R | R |
| 1 Postal Service Proper | 1 17 77,315 | 1,24,21,847 | 1,00,32,764 | 1,00,56,516 |
| 2 Non Postal Branches— | | | | |
| (a) Bullock Train | 1,04 861 | 1,06,808 | 1 52 872 | 1,52,809 |
| (b) Passenger Service | 1,99 900 | 2,14,959 | 1,99 900 | 2,14,959 |
| (c) Mail Subsidies | | | 5,80,406 | 6,07,640 |
| (d) Contributions from Native States | 11 220 | 11,215 | | |
| TOTAL | 1,20,93,296 | 1,27,54,829 | 1,09,65 942 | 1,10,31,924 |

Financial position of Post Office

55 Appendix XI is a comparative abstract of the receipts and charges of the year, and in addition to the figures under the two heads of Postal Service Pro per and Non-Postal Ser vice, the details of which are given in Appendix X, includes under a third head the receipts and charges given in the margin, which form a credit or debit to the Post Office in the Fi nance and Revenue Accounts The total receipts for the year under all three heads amounted

| REVENUE 1888-89 | R | CHARGES 1888-89. | R |
|---|---|---|---|
| District post col lections includ ing zemindary dâk receipts in Bengal | 60 570 | District post establishme t includ ing zemindary dâks in Bengal | 11 44 970 |
| | | Stores from England | 4 76 460 |
| | | Payments under postal arrange ments with Lords of the Trea sury | 3 75 000 |
| TOTAL | 60 570 | Exchange on charges in England | 3 96 170 |
| | | TOTAL | 23 92 600 |

to R1,28,15,399, and the total charges to R1 34,24,524 The deficit, therefore, as shown in the year's accounts, was R6,09,125 or six lakhs as compared with a deficit of 16 lakhs in 1887 88, and a deficit of 19½ lakhs in 1886 87 But the whole charges for District Post Establishments are debited to the Post Office under head III in Appendix XI, while the District Post income, with the exception of the zemindari post receipts in Bengal, is not credited as revenue, because it is derived from provincial rates, and is therefore shown under that head in the Finance and Revenue Accounts. As, however, the receipts necessarily cover the charges, the District post transactions may properly be excluded on both sides, and if this is done, the nominal deficit will be converted into a surplus of 4¾ lakhs This surplus will be increased to nearly 8 lakhs if credit be taken for an agency charge on the Savings Bank work transacted on behalf of Government by the Post Office at the actual rates, as shown in the margin, allowed by Government to the Presidency Banks

| | R | a |
|---|---|---|
| ⅜ per cent on a balance of R5 04 88 357 | 1,89 331 | 5 |
| A charge of 8 annas on each of 2 61 157 active accounts | 1 30 578 | 8 |
| TOTAL | 3 19 909 | 13 |

The results of the year, therefore, show that the Post Office is now working at a profit without any reference to the service which it performs for Government by carrying official correspondence at low rates It should be added that in Upper Burma the privilege of sending Service correspondence free, which had been allowed in the two previous years, was discontinued for the year under report

irect rges

56 There are other indirect charges which are not shown in either the Departmental Accounts or in the Finance and Revenue Accounts and which have always been excluded from a calculation of the net revenue of the year These charges are shown in the margin as amounting to 7½ lakhs, and to ascertain the financial position of the Post Office, on the whole, the surplus of 4¾ lakhs, as shown in the preceding paragraph, must be deducted from this sum The total results therefore, of the year when every thing has been taken into account, and without any allowance being made on account of Savings Bank work and service correspondence, will be a deficit of 2¾ lakhs

| | 1887 88 | 1888-89 |
|---|---|---|
| | R | R |
| Cost of stationery supplied by the Superintendent of Stationery | 2 28 935 | 1 76 714 |
| Railway free service estimated | 1 72 988 | 1 64 890 |
| Value of services rendered to the Post Office by the Government less | 46 093 | 44,926 |
| Rent of Government Buildings | 3 26 938 | 3 42 310 |
| Gratuities | 10 664 | 3,477 |
| Leave allowances paid in Great Britain | 14 099 | 4 027 |
| Pension (being the average of five years capitalized at 10 165 years purchase) | 2 31 078 | 2,47 476 |
| | 10 30 795 | 9 83,820 |
| *Deduct*—Share of Marine subsidies charged in the Finance Accounts which should have been borne by Military Political and other Departments | 2 05 856 | 2 30,779 |
| | 8 24 929 | 7 53,041 |

## Section XI —Notice of Post Office Officials

ention of cial vices

57 I have much pleasure in bringing to the notice of Government the special services during the year of Mr Farrer, Postmaster General, Madras, and of Mr Hynes, Deputy Postmaster General, Burma Mr Farrer has put new life into the whole postal administration of the Madras Presidency, and had exceptionally onerous work in connection with the arrangements for taking over the management of the Mysore posts, which were successfully carried out after the close of the year Mr Hynes has again done excellent service in bringing the posts in Burma into proper working order Among the officers whose names have been mentioned by the Heads of Circles, the following deserve special mention Mr Van Someren who was in charge of the field post office with the Hazara Field Force, and whose work during the expedition is spoken of in the highest terms by the Postmaster General Punjab, Mr N G Wait, of the Railway Mail Service, who managed with complete success the special sorting arrangements for the same expedition, Mr V Kanakasabhai Pillai, Superintend-

ent of Post Offices, Madras, who carried out special enquiries regarding the introduction of the Revenue Money Order system into that Presidency, Mr G R Peter, Superintendent of Post Offices Madras, who was engaged in the investigation into the fraudulent claim for R65,000 on account of an insured parcel, and Mr Heysham, the Postmaster of Rangoon

# SCHEDULE OF PRINCIPAL STEAM SERVICES

*By the British India Steam Navigation Company*

| Service | Terms |
|---|---|
| (1) Weekly communication between Calcutta Rangoon and Moulmein<br>(2) Weekly communication between Calcutta and Rangoon *viâ* Chittagong Akyab Kyouk Phyo and Sandoway<br>(3) Weekly communication between Rangoon and Mergui *viâ* Tavoy<br>(4) Fortnightly communication between Madras and Rangoon touching at certain intermediate ports on the north-east coast of Madras<br>(5) Weekly direct communication between Bombay and Karachi<br>(6) Weekly communication between Bombay and Karachi *via* the coast ports<br>(7) Weekly communication between Karachi and Busrah *via* the Persian Gulf ports | Under contract with the Post Office for ten years from 1st May 1884 on an annual subsidy of R4 39,000. |
| (8) Fortnightly communication between Madras and Bimlipatam *via* Masulipatam Coconada and Vizagapatam<br>(9) Weekly communication between Tuticorin and Colombo | Under supplementary contract with the Post Office from 6th May 1886 to 30th April 1894 on an annual subsidy of R15 000 |
| (10) Weekly communication between Kyouk Phyo Ramree and Cheduba | Under contract for ten years from November 1884, with the Local Administration on a monthly subsidy of R1 500 for the first five years and R1 200 for the second period of five years subject to other arrangements if intermediately made |

*By the Asiatic Steam Navigation Company*

| Service | Terms |
|---|---|
| (11) Four weekly communication between Calcutta and Port Blair with extensions to Rangoon | Under the control of the Military Department the consideration given being not in the form of subsidy but of guaranteed rates for the transport of Government stores Began to work for five years from 1st January 1888 and terminable thereafter by a notice of six months |

*By the Irrawaddy Flotilla Company*

| Service | Terms |
|---|---|
| (12) Weekly communication between Rangoon and Mandalay and intermediate ports with a monthly extension between Bhamo and Mandalay | Under contract for five years from the 1st January 1886 the subsidy being R3 500 per month |
| (13) Semi weekly communication between Rangoon and Bassein and Bassein and Henzada | Under contract with the Local Administration for five years from 1st July 1880 and to continue in force thereafter unless determined by six months notice The monthly subsidy is R2 500 towards which the Post Office contributes R500 per mensem |

*By the Euphrates and Tigris Steam Navigation Company*

| Service | Terms |
|---|---|
| (14) Weekly communication on the river Tigris between Busrah and Bagdad | Under contract for ten years from the 1st May 1884 with Her Majesty s Secretary of State for India. Subsidy R36 000 per annum steamers run in connection with line No 7 |

*By Messrs Apcar & Co Calcutta and Jardine Matheson & Co Hong Kong*

| Service | Terms |
|---|---|
| (15) Fortnightly communication between Calcutta and Straits and Hong Kong the dates of departure being regulated primarily with reference to the Calcutta opium sales | No subsidy |

*By the Peninsular and Oriental Steam Navigation Company*

| Service | Terms |
|---|---|
| (16) Fortnightly communication between Calcutta and Colombo touching occasionally at Madras<br>Fortnightly communication between Bombay and Colombo | Non-contract lines maintained by the Company on its own account in connection with the China and Australian mail services The Post Office pays by weight for the conveyance of mails sent by these non-contract steamers |

*By other Agencies*

| Service | Terms |
|---|---|
| (17) By the River Steam Navigation Company —Daily communication between Dhubri and Dibrugarh on the Brahmaputra river | Under contract with the Local Administration from the 7th October 1883 to the 1st May 1893 Annual subsidy R1 00 000 towards which the Post Office contributes R30 000 |
| (18) By India General Steam Navigation Company —Daily communication between Naraingunj and Silchar | Under contract with the Local Administration from 1st January 1887 to 31st December 1891 Annual subsidy R40 000 during the 1st two years and R30 000 during the succeeding three years towards which the Post Office contributes R10 000 |
| (19) By Shepherd and Company s Steamers —Daily communication between Bombay and Goa | Under contract with the Local Government from 1st October 1886 to 31st May 1887 The monthly subsidy is R2 880 towards which the Post Office contributes R780 the Portuguese Government R200 |
| (20) By Bengal Central Flotilla Company —Daily communication between Khulna and Barisal | Under contract with the Post Office from 1st July 1884 to 30th June 1889 Monthly postal subsidy R350 of which the Imperial Post Office contributes R183 terminable by six months notice |

NOTE.—A service by sea worked by native boats is maintained by the Government of Ceylon between Point Calimere on the Indian side and Kankesanturai on the Ceylon side

| Names of Postal Circles | Existing on the 3 st M rch 888 | | | O ned or ntt t ed n 1888-89 | | | Tot o 888-89 | | | Clos r d sc nti ce 888-89 | | | B lanc o 3 st M rc 1889. | | | Increase or Decrease | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Post Offices | Letter Boxes. | Village Postmen. | Post Offices. | Letter Boxes. | Village Postmen | Post Offices | Letter Bo es | V ll ge Postm | Post Offices | Lette Bo | Village Postm | Post Offices | Letter Boxes | Village Postm n | Po t Offices | Letter Boxes. | Village Postmen |
| | No | No | No. | No | No. | No | No | No | No | No | No | No | No | No | No | No | No. | No |
| Bengal | 1 154 | 3 524 | 1 108 | 71 | 177 | 29 | 1 2 5 | 3 701 | 1 137 | 54 | 116 | 681 | 1 171 | 3 585 | 456 | Increase 17 | Increase 61 | Decrease 652 |
| Madras | 1 132 | 1 090 | 511 | 165 | 224 | 59 | 1 297 | 1 314 | 570 | 15 | 176 | 16 | 1,282 | 1 138 | 554 | 150 | 48 | Increase 43 |
| Bombay | 1 227 | 1,903 | 749 | 90 | 74 | 31 | 1 317 | 1 977 | 780 | 67 | 18 | 154 | 1,250 | 1 959 | 626 | 23 | 56 | Decrease 123 |
| North-Western Provinces | 792 | 509 | 81 | 29 | 59 | 26 | 821 | 568 | 107 | 16 | 83 | 7 | 805 | 485 | 100 | 13 | Decrease 24 | Increase 19 |
| Punjab | 716 | 347 | 330 | 90 | 72 | 11 | 806 | 419 | 361 | 89 | 46 | 68 | 717 | 373 | 293 | 1 | Increase 26 | Decrease 57 |
| Burma | 123 | 94 | 23 | 43 | 19 | 6 | 166 | 113 | 29 | 26 | 10 | 5 | 140 | 103 | 24 | " 17 | 9 | Increase 1 |
| Central Provinces | 376 | 423 | 283 | 32 | 68 | 7 | 408 | 491 | 290 | 16 | 29 | 7 | 392 | 462 | 283 | 16 | 39 | *Nil* |
| Oudh | 294 | 133 | 250 | 4 | 25 | 14 | 298 | 158 | 264 | 1 | | 102 | 297 | 158 | 162 | 3 | " 25 | Decrease 88 |
| Rajputana | 181 | 96 | 94 | 15 | 8 | 6 | 196 | 104 | 100 | 4 | | | 192 | 104 | 100 | 11 | 8 | Increase 6 |
| Assam | 209 | 153 | 224 | 15 | 15 | 13 | 224 | 168 | 237 | 8 | 3 | 4 | 216 | 165 | 233 | 7 | 12 | " 9 |
| Behar | 445 | 412 | 671 | 12 | 120 | 6 | 457 | 532 | 677 | 13 | 65 | 415 | 444 | 467 | 262 | Decrease 1 | 55 | Decrease 409 |
| Eastern Bengal | 338 | 823 | 284 | 5 | 53 | 2 | 343 | 876 | 286 | 1 | 23 | 179 | 342 | 853 | 107 | Increase 4 | 30 | " 177 |
| Central India | 135 | 52 | 31 | 26 | 6 | 4 | 161 | 58 | 35 | 22 | 11 | 6 | 139 | 47 | 29 | 4 | Decrease 5 | " 2 |
| Sind | 141 | 78 | 66 | 10 | 3 | 6 | 151 | 81 | 72 | 5 | | 4 | 146 | 81 | 68 | 5 | Increase 3 | Increase 2 |
| Railway Mail Service | | 67 | | | 27 | | | 94 | | | 7 | | | 87 | | | 20 | |
| Total | 7 263 | 9 704 | 4 725 | 607 | 950 | 220 | 7 870 | 10 654 | 4 945 | 337 | 587 | 1 648 | 7,533 | 10 067 | 3 297 | Increase 270 | Increase 363 | Decrease 1 428 |

# Appendix No II

*Statement showing the distances over which Mails were conveyed by Railway Mail Carts Horses Camels Runners Boats and Steamers, during the years 1887 88 and 1888 89*

| Names of Postal Circ s | Railway | | | | | | | | | | Mail Carts Horses, Camels &c | | Runners and Boats | | Steamer Services Sea and River | | Total. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | U c Loc t | | U In ecto G r R w M il Service. | | | | | | Tot | | | | | | | | | |
| | | | Serv d by Railw y G a d u der W ighm t System | | Served by Mail Guards | | Se ved by R ilw y M l Service S rt g Se | | | | | | | | | | | |
| | 887-88 | 1888-89. | 887 88 | 1888-89. | 887-88 | 1888-89 | 1887 88 | 888-89. | 887-88 | 888-89. | 887-88 | 888-89. | 887-88 | 1888-89 | 887-88 | 1888-89. | 1887-88 | 1888-89. |
| | Miles | Miles. | Miles | Miles | Miles | Miles. | Miles | Miles. | Miles | Miles | Miles | Miles. | Miles | Miles | Miles | Miles. | Miles | Miles. |
| Bengal | | | 144 | 145 | 89 | 174 | 723 | 637 | 956 | 956 | 201 | 190 | 4 399 | 4 484 | a)3 649 | (a)3,410 | 9,205 | 9,040 |
| Madras | | | 376 | 552 | 60 | 68 | 1 982 | 2 152 | 2,418 | 2,772 | 138 | 81 | 6 737 | 6,909 | 1 207 | 1,207 | 10,500 | 10,969 |
| Bombay | | | | 46 | 220 | 267 | 1 778 | 1 788 | 1 998 | 2 101 | 521 | 541 | 8 501 | 8,473 | a)3 233 | (a)3,233 | 14 253 | 14 348 |
| North Western Provinces | | | 87 | 1 6 | 140 | 174 | 1 535 | 1 740 | 1 762 | 2 080 | 611 | 444 | 12 0 | 1 045 | | | 3,593 | 3 569 |
| Punjab | | | 499 | 488 | 33 | | 1 339 | 1 371 | 1 871 | 1 859 | 639 | 689 | 2 336 | 2 196 | | | 4,846 | 4 744 |
| Burma | 419 | 547 | | | | | | | 419 | 547 | 410 | 568 | ,85 | 958 | 3 407 | 3,601 | 5 021 | 5,674 |
| Central Provinces | | | 195 | 46 | 14 | 13 | 727 | 982 | 936 | 1 041 | 392 | 379 | 2 645 | 2 749 | | | 3,973 | 4 169 |
| Oudh | | | | 21 | 218 | 226 | 491 | 252 | 709 | 499 | 113 | 153 | 731 | 677 | | | 1,553 | 1 329 |
| Rajputana | | | | | 143 | 140 | 633 | 633 | 776 | 773 | 2,8 | 272 | 2 117 | 2 222 | | | 3,171 | 3,267 |
| Assam | 106 | 106 | | | | | | | 106 | 106 | | | 1 716 | 1 733 | 701 | 701 | 2,523 | 2 540 |
| Behar | | | 77 | 80 | 4 | | 783 | 889 | 864 | 969 | 4 | 4 | 1 136 | 1 053 | | | 2 004 | 2,026 |
| Eastern Bengal | | | | 86 | | | 86 | | 86 | 86 | | | 1,481 | 1 523 | 286 | 286 | 1 853 | 1,895 |
| Central India | | | 49 | 49 | | | 289 | 386 | 338 | 435 | 111 | 111 | 1 933 | 1 792 | | | 2 382 | 2,338 |
| Sind | | | 155 | 146 | 101 | 155 | 548 | 548 | 804 | 849 | 545 | 544 | 734 | 725 | | | 2 083 | 2,11 |

## Appendi

*t showing the estimated number of Letters Post cards, Newspapers Packets and Parcels received in th Oudh, Rajputana, Assam, Behar, Eastern Bengal, Centra*

| | Bengal | | Madras | | Bomba | | N W Provinces | | Punjab | | Burma | | Central Provinc | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number given out for delivery | | Number given out for delivery | | Number given out for delivery | | Number given out for delivery | | Number given out for delivery | | Number given out for delivery | | Number given out for delivery | |
| | 1887-88. | 1888-89 | 1887-88 | 1888-89 | 1887-88 | 1888-89 | 1887-88 | 1888-89 | 1887-88 | 1888-89. | 1887-88 | 1888-89 | 1887-88. | 1888-89 |
| | 16,884,352 | 17 399,81 | 22 779 911 | 24,189 306 | 25 620 158 | 7 080,324 | 13,424,987 | 14 230,667 | 13,467,978 | 14 313 032 | 4 145,149 | 3,968,854 | 5,389 772 | [illegible] |
| | 4,280,986 | 4,496,920 | 2 418 699 | ,550 307 | 3,488 488 | 3,682 876 | 3 864,568 | 3 773,218 | 2,250 460 | 2, 59 324 | 3,297,994 | 2,672,417 | 1,524,579 | 1 384,5 |
| ed | 804,538 | 834 808 | 1,000,230 | 1 062 750 | 807 438 | 67 600 | 625 919 | 688,460 | 478,593 | 470,814 | 149,728 | 48,48 | 284,987 | 285,32 |
| | 26,045 | 23 280 | 25 107 | 26 019 | 10 715 | 376 | 16,660 | 9 | 8,551 | 758 | 1,095 | 356 | 5,892 | 2,91 |
| ayable | 10 142 | 3,974 | 6,675 | ,008 | 2,920 | 4,64 | 15 773 | 19,475 | 10,090 | 2,322 | 824 | 3,030 | 3,624 | 4,0 |
| rivileged | 777 424 | 798 333 | 7 926 | 8 734 | 1 721 | 1 330 | 1 380,534 | ,410 204 | 1 154 756 | 1 242,799 | 824 027 | 477 576 | 545 701 | 461,80 |
| | 13,252 769 | 4,789 766 | 11,369,776 | 855 378 | 16,567 141 | 9,322 500 | 9,291 153 | 0, 70 52 | 9,067 530 | 605,306 | 341 940 | 365,235 | 2,350 913 | 2,865,40 |
| ls | 386 379 | 396,91 | 349 070 | 379,606 | 230 810 | 248 72 | 467 747 | 393,340 | 377 671 | 392,401 | 38,507 | 28,90 | 123,214 | 133 27 |
| Total | 38 432,605 | 38 723,815 | 37 956,794 | 4 ,083, 48 | 46 529,301 | 50,96 368 | 29 087 371 | 30,663,726 | 26,815,688 | 29,428 776 | 8,899 274 | 7 667,269 | 10,228,682 | 0,919,2 |
| | 3,537,241 | 3,540,630 | 3 257,860 | 2,456,785 | 3,338 124 | 3,6 5 2 | 2,503 846 | 752 256 | 2 733,198 | 887 359 | 1 462 412 | 1 366,638 | 888,410 | 893,4 |
| ter Pa ket | 965,269 | ,075,629 | 1,507 606 | 1 697 46 | 1 017 620 | ,259 589 | 709 143 | 824 379 | 546 465 | 735,475 | 216 603 | 238 893 | 254,561 | 322 4 |
| t red | 21 952 | 29 409 | 16 712 | 20,935 | 13 844 | 040 | 10 794 | 280 | 12 045 | 8,276 | 10 663 | 4,823 | 3 702 | 4,2 |
| ic p yable istered | 6 257 | 5,918 | 11,628 | 1,862 | 3 285 | 4 77 | 7 978 | 5,527 | 6,648 | 8 916 | 3,415 | 3,624 | 5,214 | 4 3 |
| p yable egistered | 119 929 | 66,287 | 62,519 | 95,80 | 35 874 | 76,859 | 58,530 | 9 ,954 | 41 532 | 70,836 | 13 635 | 16 264 | 20,049 | 27,0 |
| | 104,807 | 126,226 | 81 708 | 90 650 | 132,234 | 53 760 | 85 905 | 99,306 | 126 055 | 128,829 | 47,698 | 46,694 | 21 744 | 26,7 |
| | 54,516 | 59,704 | 47,137 | 44,243 | 36 796 | 42 658 | 37 178 | 41,662 | 37,308 | 30,264 | 26,278 | 29,290 | 15,539 | 16,3 |
| | 17,885 | 16 728 | 32 615 | 22,276 | 30 704 | 30 816 | 15 069 | 14,053 | 13,557 | 3 948 | 5,253 | 3,963 | 10,741 | 12,2 |
| yable | 60 512 | 76,441 | 54 776 | 63,719 | 22 708 | 31,416 | 62,624 | 59,260 | 65,338 | 56,080 | 38 116 | 42,470 | 19,884 | 26,4 |
| T t l | 41,320,972 | 43,810 767 | 43,029,355 | 46 596 655 | 51 159 650 | 56 97 7 9 | 32,668 438 | 34 584,403 | 30,377 724 | 33 387 749 | 10 732,837 | 9 410,728 | 11,468,326 | 12,248,4 |
| Inland | 1,308,997 | 5 5,929 | 672 151 | 736 964 | 554,008 | 6 8 74 | 740,207 | 802 308 | 432,865 | 463,863 | 284,064 | 228 285 | 246,588 | 299,8 |
| nd Total | 42 629,969 | 45 336 696 | 43 701,506 | 47 338 6 9 | 51 713,658 | 56 8 5,893 | 33,408,645 | 35,386 711 | 30 810,589 | 33,85 6 | 11 016,901 | 9 708,023 | 11 714,914 | [illegible] |
| r of art cles el vered | 451,322 | 500 32 | 987 794 | 095,443 | 1,815,849 | 2,020,640 | 633,327 | 627,5 3 | 729,635 | 761,207 | 2 310,594 | 563,060 | 458,414 | 476,0 |
| ivered | 42,178,647 | 44,836,464 | 42,713 712 | 46 238 76 | 49,897,809 | 54 795 253 | 32 775,318 | 34,759,108 | 30,080 954 | 33,090,405 | 8 706,307 | 8 144 963 | 11 256,500 | [illegible] |
| articles sent r Offices | 730,853 | 686 77 | 272,938 | 262,448 | 575,141 | 644,567 | 399 826 | 402,630 | 271,690 | 290 882 | 84 083 | 216,924 | 92,370 | [illegible] |
| Total | 42,909,500 | [illegible] | 42,986,650 | 46 500,624 | 50 472 950 | 55,439,820 | 33 175 144 | [illegible] | 30,352,644 | 33,381,287 | 8 790,390 | 8,361,887 | 11,348,870 | 12 138, |

I

*ces under the Bengal Madras Bombay North-Western Provinces, Punjab Burma Central Province d Sind Postal Circles during the years 1887 88 and 1888 89*

| [illegible] | Rajputana | | Assam | | Behar | | Eastern Bengal | | Central India | | Sind | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| n t c y | Number given out for delivery | | Number given out for delivery | | Number given out for delivery | | Number given out for delivery | | Number given out for delivery | | Number given out for delivery | | Number given out for delivery | |
| 1888-89 | 1887-88 | 1888-89 | 1887-88 | 1888-89 | 1887-88 | 1888-89 | 1887-88 | 1888-89 | 1887-88 | 1888-89 | 1887-88 | 1888-89 | 1887-88 | 1888-89 |
| 087 248 | 3 735,740 | 3,870 585 | 1 967 741 | 014 800 | 4,806 737 | 5 03 447 | 3 369,471 | 3 607,[illegible] | 1,837 071 | 1 664 869 | 3 782,990 | 4,035,[illegible] | 124,185 096 | 130,[illegible] |
| 56 007 | 679 989 | 683,489 | 694,517 | 73 877 | 2 293 921 | 30 247 | 901 159 | 887 393 | 533,838 | 507 793 | 530 580 | 595,497 | 28,098 537 | 27,684,[illegible] |
| 126,081 | 94 144 | 96,803 | 58 583 | 62 780 | 253,623 | 243,064 | 75,633 | 89,946 | 47,346 | 51 908 | 101,887 | 24,282 | 4,699,036 | 5,027,[illegible] |
| 2,007 | 1,538 | 990 | 1 799 | 268 | 4 110 | 3 233 | 2 764 | 2 477 | 1 147 | 252 | 521 | 365 | 106 944 | 09,[illegible] |
| 5,084 | 3,156 | 4,041 | 5 475 | 6 909 | 12,801 | 8 067 | 1 825 | 320 | 1,408 | 64 | 1 460 | 1,626 | 78,580 | 109,84[illegible] |
| 43 34 | 19 971 | ,848 | 81 421 | 3 008 | 455 233 | 458 44 | 170,502 | 83,178 | 115 757 | 103 425 | | 04 | 5,668,594 | 5,414, [illegible] |
| ,871,616 | 1 408 378 | ,635,082 | 935 078 | ,066,2 7 | 2 499 337 | 855,265 | 2,832,322 | 3, 80 714 | 717,590 | 724,041 | 983,023 | ,158,015 | 73,414,209 | 83,46[illegible] |
| 87 039 | 25 020 | 22 3 7 | 28 965 | 26 228 | 1,3 509 | 62 086 | 123,057 | 30 586 | 17,390 | 7 29 | 30,843 | 29,46 | 2,441 381 | 2,448 99. |
| 479 323 | 5 967 933 | 6 345,655 | 773 579 | 4,0 4,087 | 10 479,280 | 072,840 | 7 485 738 | 8,083,889 | 3,271,547 | 2,082 581 | 5 431,304 | [illegible] | 238,692,376 | 254,492,3[illegible] |
| 629,234 | 338 198 | 34 787 | 718 372 | 71 845 | 798,307 | 775 886 | 655 462 | 692,405 | 318,984 | 352,277 | 593 725 | 678,848 | 21,832,775 | 22,696 37 |
| 56 8-8 | 98 967 | 908 | 160 652 | 19 756 | 208 650 | 253,206 | 137 162 | 53,404 | 53,446 | 53,68 | 98,003 | 5 80 | 6 095,331 | 7 17 27 |
| 320 | 1 920 | ,408 | 2 216 | 3 8 | 3 076 | 3,467 | 4 328 | 4 875 | 794 | 912 | 2,242 | 900 | 106,898 | 190,09 |
| 2,46 | 1 721 | 600 | 1,695 | 003 | 3,989 | 790 | 3,181 | 060 | 1 043 | 886 | 1 616 | 1,434 | 60 355 | 56,47 |
| 3,855 | 9 777 | 3,66 | 18 380 | 5 732 | 26 254 | 31 494 | 31 572 | 38,455 | 7,364 | 0,038 | 6 700 | 9,985 | 477,679 | 698, 91 |
| 30,686 | 19,581 | 3 843 | 11 784 | 3 7 4 | 25,315 | 25,602 | 12,891 | 3 792 | 8 447 | 0,220 | 16,425 | 7,885 | 716 298 | 797,6[illegible] |
| 9 777 | 10,872 | 3,240 | 12,906 | 14 887 | 16 425 | 7 676 | 9,672 | 0,808 | 4,954 | 6,779 | 8,578 | 533 | 333,727 | 256 70 |
| [illegible] | 20,844 | 9,788 | 3,520 | 2,[illegible]55 | 5 897 | 4,129 | 2,477 | 3,494 | 4,536 | 4,224 | 3,937 | 4, 71 | 170 753 | 168,31 |
| 1 3 5 | 6,205 | 7,969 | 29 774 | 35,249 | 25 915 | 28 574 | 9 933 | 4,548 | 6,885 | 8 708 | 8,838 | 3,010 | 400 640 | 474,06 |
| 35 204 | 6 475,647 | 6,879,259 | 4 732,877 | 5,044 500 | 11 592,608 | 2, 5 663 | 8,362,321 | 9 017 820 | 3 677 818 | 3 530,307 | 6,171,368 | 6,800,205 | 268,880,227 | [illegible] |
| 49 322 | 106 773 | 2,659 | 172 277 | 89 726 | 356,533 | [illegible] | 251 463 | 290,532 | 109,656 | 112,545 | 138,417 | 158,076 | 5,512,395 | 6 36 79[illegible] |
| 00 506 | 6,582 420 | 6 992,918 | 4,905 154 | 5,234 35 | 11,949,141 | 2 6 5,243 | 8,603 784 | 9 3 7 352 | 3 787 474 | 2,642 852 | 6,309 785 | 6,96- 281 | 274,398,622 | [illegible] |
| 171 237 | 143 184 | 139,482 | 148 972 | 188,835 | 298 466 | 29 ,048 | 180,362 | 180,930 | 136 927 | 146,035 | 144,905 | 4 020 | 8,614,274 | 8,3 67[illegible] |
| 309,269 | 6 439,236 | 6,852,436 | 4 756 182 | 5,045,400 | 11,650 675 | [illegible] | 8 423 422 | 9,127,421 | 3,650 547 | 2,407,817 | 6,164,880 | 6,826,261 | [illegible] | [illegible] |
| 104,246 | 79 833 | 82,304 | | | 181 512 | 97,576 | | | | | 76,263 | 68,362 | 2,866,548 | 3,0[illegible] |
| 432,515 | 6,519,069 | 6 934,740 | 4,756,182 | 5,045 400 | 11,832,187 | 11,920,871 | 8,423,422 | 9 127,421 | 3,650,547 | 2,407,817 | 6,241 143 | 6,894,622 | 288,650,898 | 287,961,203 |

## Apper

*nent showing the number of Articles received at and disposed of by the Dead Letter Offices at Calc*
*1887 88*

| | | Calcutta | | Madras | | Bombay | | Allahabad | | Lahore | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | N mbe | | Number | | N mber | | Numi er | | Numbe | |
| | | 1887-88. | 1888-89 | 1887-88. | 888-89. | 1887-88. | 1888-89. | 1887-88 | 1888-89. | 1887-88. | 188 |
| om Post Offices | Registered A ti les | 1 901 | 848 | 3,178 | 3,435 | 5,098 | 5,296 | 1 181 | 1,314 | 821 | |
| | Parcels | 234 | 209 | 133 | 142 | 613 | 570 | 107 | 14 | 74 | |
| | Letters | 648 937 | 616 229 | 241,443 | 226,974 | 488,069 | 539,239 | 360,884 | 358 693 | 225,206 | 22 |
| | Newspapers | 51,871 | 43,446 | 20 671 | 24, 42 | 62,047 | 62,631 | 31,275 | 32,086 | 33,293 | 39 |
| | Packets | 27.850 | 24 445 | 7 513 | 7 735 | 19,314 | 36 871 | 6,379 | 10,396 | 12,298 | 1 |
| | To l | 730,853 | 686, 77 | 272 938 | 262,448 | 575,141 | 644 567 | 399,826 | 402 630 | 271 680 | 290 |
| rom other Dead ffices | Registered Article | | | | 6 | 400 | 608 | | | 26 | |
| | Parcels | | | | | 104 | 8 | | | | |
| | Letters | 104 702 | 3,625 | 44 075 | 85,755 | 69,045 | 68,582 | 174 756 | 178,446 | 68,535 | 71 |
| | Newspapers | 25,213 | 30,669 | 4,104 | 5,468 | 27,569 | 22 901 | 12,269 | 21 89 | 17 222 | 1 |
| | Packets | 5 099 | 6 75 | 907 | 349 | 28 265 | 35,488 | 1 446 | 2,8 2 | 969 | 1 |
| | Total | 135 014 | 140,469 | 49,086 | 92,578 | 125,383 | 1 7,687 | 188 471 | 202,447 | 86,752 | 90 |
| of Articles received in the Dead Lette | | 865,867 | 826,646 | 322,024 | 355,026 | 700 524 | 772 254 | 588,297 | 605 077 | 358,442 | 381 |
| rticles transfer- her Dead Letter | Registered Articles | 215 | 95 | 168 | 73 | 90 | 679 | 73 | 108 | 36 | |
| | Par els | 46 | 33 | 10 | 6 | 11 | 7 | 28 | 38 | 6 | |
| | Letters | 230 685 | 8 61 | 42,300 | 30,237 | 122,532 | 34 346 | 106,436 | 09,621 | 62,552 | 62 |
| | New papers | 12,468 | 8,908 | 13,859 | 4 310 | 56 157 | 38,205 | 19,362 | 20 554 | 7,294 | 15, |
| | Packets | 15,836 | 4 162 | 2 507 | 5,045 | 33,504 | 52 393 | 3,885 | 5,838 | 9 004 | 9 |
| | Tot | 259 250 | 241,459 | 58,844 | 58 78 | 212,294 | 225,630 | 129 784 | 36, 59 | 78 892 | 87 |
| maining to be disposed of | | 606 617 | 585, 87 | 263 180 | 296,245 | 488 230 | 546,624 | 458,513 | 468,918 | 279.550 | 293, |
| l ection or re- missi n to their ssees | Registered Arti l s | 247 | 65 | 26 | 36 | 285 | 264 | 41 | 62 | 95 | |
| | Parcel | 64 | 46 | 5 | 9 | 120 | 80 | 14 | 27 | 8 | |
| | Letter | 41 733 | 36,607 | 12 723 | 20 840 | 88,254 | 80 201 | 58,599 | 63,41 | 28,877 | 33, |
| | Newspapers | 2,057 | 3,638 | 1,028 | 1 44 | 2,958 | 3,573 | 2,391 | 2,720 | 1,389 | 1 |
| | Packets | 2,629 | 2 526 | 665 | 709 | 3,233 | ,501 | 1 480 | 3,210 | 1,.90 | 2 |
| | Tota | 46,730 | 42 982 | 14 447 | 22,738 | 94,850 | 94 619 | 62,525 | 60,434 | 31 959 | 36 |
| urn to their s | Registered Articles | 1 350 | ,232 | 2,567 | 2 798 | 3,843 | 3 926 | 861 | 707 | 492 | |
| | Parcels | 87 | 90 | 33 | 42 | 237 | 307 | 31 | 39 | 34 | |
| | Letters | 319 573 | 297 886 | 163,179 | 179,748 | 199,983 | 230,222 | 269 657 | 270,747 | 144,037 | 48, |
| | Newspapers | 62,559 | 61 32 | 9,888 | 3,972 | 30,443 | 43,674 | 20 457 | 28,084 | 41,622 | 40 |
| | Packets | 14 494 | 3, 26 | 2,501 | 2,722 | 10 781 | 9 382 | 1,619 | 3,341 | 2,671 | 4, |
| | Total | 398,053 | 373,656 | 178,168 | 199,282 | 245,287 | 287,511 | 292 425 | 302,918 | 188,856 | 194, |
| disposable and as dead | Registered Articles | 149 | 225 | 417 | 434 | 1,280 | 995 | 406 | 436 | 224 | |
| | Parcels | 37 | 40 | 85 | 75 | 349 | 284 | 34 | 37 | 26 | |
| | Letters | 161,648 | 167,200 | 67 316 | 72,904 | 146,345 | 163,032 | 100,948 | 93,289 | 58,275 | 61 |
| | N wspapers | | 248 | | 184 | 58 | 80 | 1 334 | 1,925 | 210 | |
| | Packets | | 806 | 2 747 | 628 | 61 | 83 | 841 | 819 | | |
| | Tot l | 161,834 | 168 549 | 70,565 | 74,225 | 148,093 | 164,494 | 103,563 | 96,566 | 58 735 | 62 |
| | Grand Total | 606,617 | 585,187 | 263,180 | 296,245 | 488,230 | 546,624 | 458,513 | 468,918 | 279,550 | 293, |
| sed by Dead ffices for deli addressees or d returned as ble. | Registered Articles | 328 | 305 | 264 | 294 | 218 | 223 | 104 | 117 | 78 | |
| | Parcels | 2 | | 3 | 12 | 1 | 1 | | | 1 | |
| | Letters | 39 794 | 39,253 | 27,405 | 30,208 | 28,992 | 41,625 | 26,188 | 24,215 | 16,160 | 17 0 |
| | Newspapers | 246 | 218 | 76 | 62 | 142 | 3 | 76 | 117 | 61 | |
| | Packets | 234 | 180 | 103 | 110 | 18 | 2 | 11 | 44 | 39 | |

*I*

*Bombay Allahabad Lahore Nagpur Lucknow Abu Rangoon Dinapore and Karachi during the yea*

| JR | L CKN V | | ABU | | R NG ) | | D R | | K R HI | | T | | P p t | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | N mbe | | N ml | | N mb | | N t | | N mbc | | N mbe | | | |
| 888-89 | 1887-88 | 888 80 | 1887-88 | 888-89 | 1887-88 | 888-89 | 1887-88 | 888-89 | 1887 88 | 888 89 | 1887-88 | 888-89 | 1887-88. | 888 |
| 790 | 352 | 504 | 134 | 98 | 298 | 443 | 959 | 900 | 611 | 599 | 15 458 | 16, 9 | | |
| 22 | 29 | 8 | 25 | 4 | 168 | 3 | 4 | 3 | 15 | 5 | 1 415 | 34 | | |
| 84,297 | 92,883 | 93,283 | 73 587 | 76 206 | 77 530 | 197 783 | 170 654 | 88, 27 | 68 553 | 60,805 | 2,.31 343 | 2,676 856 | | |
| 7 327 | 6 960 | 8,449 | .. 346 | 4,089 | 3 936 | ,846 | 6 946 | 5,228 | 5 873 | 4 7 5 | 236 01 | 43 570 | | |
| 7 | 1,812 | 992 | 741 | 997 | 2 151 | 7 39 | 2 919 | 3,308 | 1 211 | ,236 | 82 314 | 88 | | |
| 92 553 | 102 036 | 104 246 | 79,833 | 82 304 | 84 083 | 6 024 | 181,.12 | 97 576 | 76 263 | 68 360 | 2,866,.4. | 3 048,667 | 7 83 | 75 |
| 40 | 18 | 4 | 4 | | 9 | 20 | 113 | 8 | 16 | 3 | 616 | 867 | | |
| | | | 3 | | | | 7 | 6 | 1 | | 117 | 7 | | |
| 29 726 | 98 971 | 95,469 | 47 219 | 44 8 9 | 4 879 | 74 | 127 457 | 38 4 5 | 12,580 | 2,78 | 782 321 | 839 46 | | |
| 5 6 | 3 002 | 4 305 | 361 | 87 | 71 | 80 | 1,322 | 736 | 176 | 46 | 91 885 | 4 29 | | |
| 72 | 455 | 424 | 135 | 49 | 2 | 5 | 940 | 9 6 | 297 | 86 | 38,.00 | 50 67 | | |
| 30 355 | 102 446 | 00 4 | 47 722 | 45,255 | 4 961 | 66 | 120 830 | 4 9 | 13 070 | 3, 36 | 913 529 | 99 245 | 24 17 | 4 |
| 22,908 | 204 482 | 204,460 | 127 5.5 | 27 552 | 89,044 | 28 090 | 311 351 | 338 767 | 89 333 | 8 596 | 3 780 074 | 4 043 ? | 100 | |
| 8 | 26 | 32 | 3 | 8 | 103 | 38 | 38 | 7 | | 8 | 768 | 367 | | |
| 5 | 14 | | ? | | 70 | 9 | | 1 | 3 | 6 | 192 | 30 | | |
| 34,223 | 41 086 | 40 70 | 31 961 | 29 359 | 32 561 | 09 69 | 55 511 | 58 351 | 38 782 | 32 7 | 782 651 | 868 8,9 | | |
| 5,660 | 4 861 | 5 585 | 5 018 | 4,642 | 2 817 | 8,46 | 5 393 | 4,307 | 4 384 | 3,533 | 1 7 318 | 20 430 | | |
| 9 | 1 151 | 56 | 503 | 544 | 1 733 | 6,429 | 2,.01 | 808 | 803 | 454 | 71 288 | 99 63 | | |
| 3. 87 | 47 138 | 47 576 | 37 487 | 34 554 | 37,284 | 24. 6 | 63 243 | 65 537 | 43 980 | 37 7 | 992 217 | 00. 397 | 26·25 | 2 |
| 82 92 | 1 7 344 | 56 884 | )0 068 | 93 005 | 51 760 | 3,974 | 248 108 | 73 30 | 45 353 | 43 884 | 2 787,857 | .44 5 5 | 73 75 | 7 |
| 78 | 9 | 3 | 3 | 9 | 3 | 9 | 128 | 75 | 2( | 45 | 931 | 929 | | |
| 7 | 4 | 3 | 5 | 3 | 14 | | 1 | | 3 | 3 | 242 | 4 | | |
| 9,648 | 15 287 | 7 334 | 24 105 | 4 356 | 7 209 | 22,462 | 19,519 | 7 830 | 8,376 | 7 7 8 | 315 406 | 333 60 | | |
| 940 | 719 | 802 | 304 | 353 | 106 | 942 | 878 | 527 | 856 | 5 | 13 810 | 6 3 9 | | |
| 44 | 400 | 459 | 168 | 262 | 25 | 584 | 440 | 5 9 | 342 | 597 | 11 028 | 73 | | |
| 10,7 7 | 16 419 | 8 60 | 24 585 | 24 983 | 7,357 | 4 028 | 20 966 | 9. 53 | 9 603 | 8 874 | 341 417 | 37 794 | 12·25 | |
| 568 | 12. | 3 7 | 87 | 53 | 160 | 76 | 727 | 557 | 443 | 434 | 11 120 | 3 | | |
| 4 | 2 | 7 | 13 | 3 | 27 | 8 | 1 | 6 | 3 | | 470 | 563 | | |
| 56 584 | 103 123 | 99 39 | 53 962 | 57,404 | 40 894 | 69,040 | 143 287 | 75,8 | 21 856 | 7 | 1 518 015 | 606 492 | | |
| 1 243 | 4 382 | 6 367 | 385 | 28 | 1 084 | 1 054 | 1 997 | 071 | 694 | 568 | 175 055 | 98 006 | | |
| 54 | 594 | 534 | 158 | 307 | 395 | 526 | 834 | 843 | 325 | 3 6 | 34 418 | 37 099 | | |
| 58,483 | 108,226 | 106,364 | 54 605 | 58 048 | 42,560 | 70,9 4 | 146,846 | 9,289 | 23 321 | 22 437 | 1 7.9 078 | 853 55 | 62 3 | 62 |
| 196 | 210 | 66 | 45 | 28 | 41 | 30 | 179 | 6 | 150 | 35 | 3 255 | 3 .9 | | |
| 7 | 9 | 8 | 8 | 7 | 57 | 55 | 9 | | 7 | 4 | 628 | 55 | | |
| 13,568 | 32,358 | 31 578 | 10 778 | 9 906 | 1 745 | 7 853 | 79 794 | 74,549 | 12 1 9 | 040 | 697 592 | 707,385 | | |
| | | | | | | 669 | | 59 | 115 | 23 | 1 717 | 3,.44 | | |
| | 122 | 167 | 47 | 33 | | 305 | 314 | 54 | 38 | 55 | 4 170 | 3,.09 | | |
| 13,751 | 32,699 | 3 919 | 10,878 | 9 974 | 1,843 | 9. 32 | 80,296 | 74,888 | 12 429 | 2,573 | 707,369 | 7 8, 70 | 25 37 | 2( |
| 82,921 | 157,344 | 156,884 | 90,068 | 93,005 | 51 760 | 93,074 | 248 108 | 73. 30 | 45,353 | 43,884 | 2 787 857 | 2 .44 5 5 | 100 | |
| 109 | 9 | 16 | 7 | 1 | 7 | 37 | 167 | 131 | 64 | 75 | 1 343 | 1 386 | | |
| 1 | | | | .. | .. | 2 | | | | | 8 | 7 | | |
| 6,228 | 5,032 | 5,511 | 8,110 | 8,703 | 1,248 | 437 | 27,333 | 31 174 | 2 437 | 2,597 | 189,433 | 207 606 | | |
| 1 | 1 | 1 | 2 | | | | 26 | 68 | 3 | 15 | 634 | 530 | | |
| | 1 | 3 | | | .. | 24 | 18 | 52 | 3 | 0 | 427 | 502 | | |
| 6,329 | 5,043 | 5,531 | 8,119 | 8,704 | 1 255 | 520 | 27,544 | 31 425 | 2,507 | 2,707 | 191 845 | 21 041 | ·22 | 9 |

| MES OF PO TAL C RCLES | ½-a a P t ard | Inla d R pl P t cards | ¼ an a F re g P t cards | F R P t | ½ E l e | ½ a E l pe q re | an E l p | E pe q re | R ra t F l pes, A | Re trat E l pes B | ½ E l p | ½ Label | 9-pi Label | -a na L bel | 1½-a Label | 2- a Label | 3 Label | 4 na Labels | 4½ an L bel | 6- Label | 8 a Labels | -a na Label | rupee Label | Gross alue | D scount. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | No | No | No | | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No. | No. | No | R | R |
| engal | 10 716,079 | 1,351 04 | 15 088 | 408 | 8 850 198 | 27,408 | 10 000 | 424 | 34 896 | 1 720 | 4 842 | 8 930 618 | 21 698 | 1 5 4,410 | 13 885 | 817 102 | 154,01 | 476 310 | 198 007 | 34 565 | 207 377 | 27 149 | 196,425 | 15 34.93/ | 23 9 8 |
| adras | 9,250 013 | 892 04 | 1 920 | 646 | 10 519 840 | 37,4/2 | 44 064 | 8 59 | 82 8 6 | 3 44 | 44 33 | 8 466 532 | 97 99 | 1 31/ 84 | 71 045 | 760 351 | 133 794 | 330 731 | 123 410 | 28 90 | 193 594 | 26,117 | 175 692 | 14,30 728 | 21 938 |
| ombay | 16 133 05 | 94 16 | 5 8 4 | 040 | 13 58 888 | 35 088 | 1 /9 | 6,464 | 29 52 | 2 641 | 38 276 | / 99 86 | 98 941 | 1 198 461 | 116 273 | 467 268 | 325 378 | 370 791 | 234 067 | 42,436 | 176 181 | 30 765 | 269 151 | 17,41 151 | 26 975 |
| orth Western P ovinces | 7 480,8 | 433 15 | 10 994 | 120 | 5 854 94 | 38 /20 | 8 2 2 | 6,496 | 19 048 | 1 (4 | 34 8 4 | 3,419 29 | 88 25 | 634 138 | 5 041 | 528 31 | 29 038 | 217 050 | 43,199 | 8 864 | 106 984 | 13 354 | 90,861 | 7 77 598 | 12 129 |
| anjab | 7 044.1 | 831 32 | 13 068 | 248 | 5 8 09 | 39 600 | 25 0 ( | 8 12 | 85 908 | 6 | 48,485 | 2 9 35 | 08 8 | 635 016 | 6 418 | 344 247 | 43 591 | 225 719 | 66,496 | 9,420 | 13 784 | 13,046 | 115 178 | 7 92 210 | 12 362 |
| urma | 243 86 | 11 088 | 4 512 | 216 | 1 0 6 156 | 10 5 8 | 6 0 4 | 5 3/6 | 3 6 | 4 4 | 16 688 | 1 577 595 | 328 | 320 062 | 13 969 | 110 608 | 49 275 | 135 903 | 45 632 | 13 596 | 77 594 | 16,283* | 116 036 | 3 58 306 | 5 594 |
| entral Prov nces | 1 88 52 | 238 008 | 2 320 | 168 | 2 82 464 | 12 464 | 1 984 | 3 160 | 1 | 488 | 11 888 | 844,504 | 2 725 | 182 439 | 3 1 5 | 137 800 | 32 333 | 60 8 8 | 9 069 | 3,071 | 40,379 | 11,518 | 50,374 | 2,91,46 | 4 543 |
| udh | 1,360 016 | 96 560 | 1 968 | 11 | 1 066 848 | 8 3 | 1 1 | 1 184 | 3 8 | 3 2 | 7 4 2 | 71 551 | 27 062 | 12/ 81/ | 1 552 | 91 685 | 8 928 | 51 574 | 13 933 | 1 756 | 15 303 | 3,418 | 14 137 | 1 49 462 | 2 329 |
| ajputana | 1 137 156 | 170 720 | 1 184 | 8 | 2 489 691 | 4 336 | 2 960 | 632 | 3 840 | 3 4 | 4 16 | 477 68 | 4 0 8 | -6 396 | 2 092 | 62 760 | 11 288 | 37 844 | 7 318 | 7 365 | 30 256 | 6 864 | 34 73 | 2 02 515 | 3 353 |
| ssam | 696 08 | 112 760 | 3,040 | 248 | 8 1 552 | 7 696 | 1 8 4 | 896 | 6 128 | 376 | 10 72 | 719 800 | 1 0c | 164 994 | 887 | 7/ 417 | 7 912 | 76 471 | 10 068 | 2 567 | 47 774 | 8 879 | 42 322 | 1 84,565 | 2 868 |
| ehar | 1 915 836 | 275,256 | 2 289 | 224 | 2 3/0,600 | 7 904 | 1 973 | 1 176 | 9 05( | 4 4 | 10 198 | 1 156 092 | 140 | 188 55/ | 4 78 | 191 502 | 8 616 | 74 015 | 7 654 | 2,516 | 34,421 | 4,138 | 38 834 | 2 72 235 | 4 235 |
| astern Bengal | 1 959 264 | 241 336 | 91 | 104 | 1 253 9 2 | 3 904 | 6 4 | 12 | 4,848 | 184 | 1 8 2 | 6 2 329 | 20 | 100 588 | 364 | 75 656 | 5 579 | 42 426 | 5 363 | 1 417 | 17 816 | 1 856 | 13 919 | 1 52 03 | 2,374 |
| ent al Irdia | 509,504 | 49 568 | 912 | 16 | 1 008 496 | 1 776 | 448 | 43 | 2 1-6 | 48 | 3 536 | 302 69 | 23 600 | 66 96 | 256 | 32 43 | 5 793 | 29 578 | 7 367 | 2 887 | 18 415 | 1 884 | 14 53 | 98 139 | 1 531 |
| nd | 853 8 2 | 102 120 | 2 264 | 112 | 1/2 2 4 | 11 8 | 0 5 | 088 | 5 104 | 296 | 9 24 | 86 09 | 24 774 | 151,430 | 6 1 | 68 644 | 25 7 4 | 51 778 | 30 550 | 3 31 | 38 008 | 5 507 | 39 898 | 2 26 727 | 3,515 |
| otal of 1888-89 | 6 87,446 | 5,-58,862 | 103, 95. | 3, 72 | 59,680,843 | 246 544 | 126,663 | 53 44 | 24 320 | 3,08 | 287 55 | 38,-43 999 | 537 726 | 6 -28,949 | 364,90- | 3,765,-88 | 84 259 | 8 068 | 802, 33 | 60,8-6 | 1,134,886 | 70,778 | 212,089 | 82,12,068 | ,27 704 |
| OTAL OF 1887-8 | 54,132 171 | 5,427 081 | 94 238 | 2,43 | 57 50 630 | 2 0 8 | 130 990 | 5 48 | 199 816 | 13 0 2 | 7 884 | 38 813 165 | 475 991 | 6,447 546 | 312 063 | 3 703 182 | 725 762 | 2,353 883 | 664 981 | †174 785 | 1 134,679 | 2 180 | 1 150,764 | 77 88 759 | 1 20 901 |

* Includes 120 ght p e b ls

† Includes 12 s x anna and 8-pie labels.

| | R | R |
|---|---|---|
| Gross value of ord ary postage labels sold as pe Append x X | | 75 04,935 |
| Deduct—Amo nt adjusted n Post Office Books for wh ch returns ha e ot bee ece ved from the S pe nte dent of Stamps | 2,236 | |
| D ffere ces n fig es f m h d by the C l Ac ou t Depa tm nt and tho by the Superintendent of Stamps (unde refe ence) | 100 | |
| Amount adjusted in the Post Office Accounts fo 1888 89 to short credits in previous years | 1 660 | |
| | | 3,996 |
| | | 75,00,939 |
| Add—Telegraph revenue realised in postage stamps | 7 02 345 | |
| O d nary postage labe s sed by P es d ncy Banks and the branches n con ect on w th the Government Treas ry bus ness and adjusted nder Go ernment orders as serv c labels | 8,226 | |
| Amount adjusted i Post Office Acc ts n 88-8) a count of excess cred ts under sale | 496 | |
| Amount shown n Stamp Retu n for 1888-89 for which c ed t appea ed in the accounts of prev ous years | 62 | |
| | | 7 11 129 |
| | | 82 12 068 |
| Gross value of ordinary stamps as pe Appendix V | | 82 12 068 |
| D scount as pe Append \ | 1 16,843 | |
| Deduct—Amoun on account of d ffe ences n figu es fur shed by the C l Accou t Dep tme t and those by the Superintendent of Stamps | 113 | |
| | 1 16 730 | |
| Add—Discount on ordinary stamps affixed to Telegraph messages dur ng 1888-89 deducted from Post Office Accounts | 10,974 | |

| NAMES OF PO.TAL CIRCLES. | ¼ anna Post ca ds | enve opes | ½ an a Label | 1 a a Labe | 2 a a Labe | 4 a a Labels | 8 a a L be | G oss alue |
|---|---|---|---|---|---|---|---|---|
| | No | No | No | No | No | No | No | R |
| ngal | 261,176 | 3 904 | 1 306 365 | 1,983 489 | 160 049 | 126 250 | 45 037 | 2 43 173 |
| adras | 296 556 | 1 984 | 2,693,194 | 2 726 097 | 202 541 | 75 945 | 40,523 | 3 23,851 |
| mbay | 109 778 | 17,216 | 1 800 408 | 3 424,932 | 296,903 | 139 251 | 58 776 | 3 74 291 |
| rth Western Provinces | 84,886 | 13 382 | 1 380 430 | 1,806 625 | 164 469 | 75,560 | 24 294 | 2,09 706 |
| njab | 174 048 | 22 928 | 919 449 | 2 846 579 | 191 104 | 181 622 | 122 330 | 3,41,076 |
| rma | 22 468 | 3 248 | 368,366 | 711,532 | 36,447 | 16,112 | 4 036 | 67 113 |
| ntral Provinces | 31 807 | 1,296 | 576 c21 | 693 949 | 60,601 | 26 399 | 10 112 | 81 171 |
| idh | 23 488 | 6 144 | 316 617 | 472 337 | 38,930 | 23 374 | 7 845 | 54 751 |
| ajputana | 5 728 | | 123,185 | 118 086 | 8 222 | 3 155 | 1 329 | 13 800 |
| ssam | 45 632 | | 134 543 | 32- 425 | 17 336 | 11 494 | 3 692 | 31 956 |
| har | 33,167 | 6 784 | 390,045 | 447,422 | 24,159 | 6 835 | 1 087 | 46 314 |
| astern Bengal | 16,216 | | 133,748 | 255,740 | 8 473 | 4,104 | 348 | 22 676 |
| ntral India | 3 386 | 816 | 80,703 | 131,404 | 5 964 | 3 853 | 1 153 | 13 118 |
| nd | 29 947 | | 625 600 | 634 516 | 28 359 | 11,354 | 3 419 | 67 768 |
| Total of 1888-89 | 1,138 283 | 77 702 | 10 848,683 | 16,575 133 | 1 243,557 | 705,308 | 323 981 | 18,90,764 |
| TOTAL OF 1887 88 | 976 876 | 83 696 | 10 667 869 | 15 689 642 | 1 165 383 | 684 103 | 305 507 | 18 03 474 |

| | R | R |
|---|---|---|
| Gross value of service postage labels as pe Append x X | | 18 98 749 |
| *Deduct*—Ordinary postage labels sed by P eside y Banks and their branches in connection with the Gover ment Treasury business adjusted as service postage under Governm nt orders | 8 226 | |
| Amo nt adjust d in Post Office Books for 888 89 f r wh ch returns have not yet been received from the Superintendent of Stamps | 298 | |
| Cred ts in Post Office Books for t ansactions of oth y ars | 195 | |
| Differences in figures furnished by the Civil Account Department and those by the Superintendent of Stamps (under reference) | 37 | 8 756 |
| | | 18 89,993 |
| *Add*—Amount adjusted in Post Office Books for transactions of previous years | 304 | |
| Deductions from Post Office Books on account of excess credits und r sale of service stamps | 467 | 771 |
| | | 18,90,764 |

| Post ...cles | ARTICLES RECEIVED FROM THE IMPERIAL POST OR FROM THE DISTRICT POST FOR DELIVERY BY THE DISTRICT POST | | | | | | | | ARTICLES POSTED IN THE DISTRICT POST FOR DESPATCH TO THE IMPERIAL POST OR TO THE DISTRICT POST | | | | | | | | ARTICLES RE DIRECTED BY THE DISTRICT POST TO THE IMPERIAL POST UNDELIVERED | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | P | | | | | Un | | Tot | P | | | | | U | | T | P | | | | | Un | | T |
| | Money Orders | Registered Articles | Letters and Postcards | Packets including Newspapers | Parcels | Letters including Postcards | Parcels and Packets including Newspapers | | Money Orders | Registered Articles | Letters including Postcards | Packets including Newspapers | Parcels | Letters including Postcards | Parcels and Packets including Newspapers | | Money Orders | Registered Articles | Letters including Postcards | Packets including Newspapers | Parcels | Letters including Postcards | Parcels and Packets including Newspapers | |
| | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No |
| | 29 917 | 15 8 0 | 891 033 | 90 833 | 5 468 | 177 53 | 4 542 | 1 216 090 | 52 06 | 1 5/9 | 875 21 | 15 292 | 852 | 170,499 | 618 | 1 1 7 6 | 1 090 | 9 0 | 12,420 | 3 1 0 | 690 | 18 553 | 372 | 37 654 |
| | 35 7 0 | 9901 | 1 698 048 | 96,427 | 8 930 | 386,407 | 6,449 | 2 3,1 034 | 12 754 | 19 53 | 895 16 | 16 567 | 627 | 162 991 | 1 009 | 1 095 346 | 2 898 | 21 974 | 30 013 | 3 081 | 1 326 | 64 717 | 600 | 133,539 |
| y | 14 700 | 20 166 | 933,450 | 64 068 | 1 986 | 228 654 | 762 | 1 26 786 | 456 | 2 712 | 5 C 334 | 1 104 | 12 | 68 070 | 18 | 4 9 706 | 510 | 4 062 | 2C 5 8 | 972 | 162 | 27 162 | 108 | 53 580 |
| Provinces | 124 119 | 56 354 | 1 341 828 | 52 769 | 12 699 | 526 550 | 1 2 05 | 2 126 572 | 75 C49 | 18 616 | 980 5 3 | 25 759 | 2 85 | 456 05 | 6 250 | 1 565 909 | 5,950 | 5 384 | 23 610 | 2,490 | 742 | 65 065 | 837 | 104 285 |
| | 31 780 | 55 560 | 697 505 | 6 654 | 2,428 | 263 241 | 1 973 | 1 059 121 | 3C 5 | 12 035 | 309 55 | 1 608 | 250 | 168 173 | 534 | 405 1 5 | 1 200 | 6 396 | 17 254 | 357 | 227 | 28 149 | 78 | 53 661 |
| | 2 686 | 6 598 | 193,428 | 41 837 | 1,436 | 14 386 | 3 567 | 394 758 | 8 590 | 4 207 | 152 097 | 3 328 | 2 497 | 106 361 | 696 | 2,7 876 | | 252 | 6 630 | 1,014 | 96 | 11 903 | 235 | 20 139 |
| Provinces | 2 658 | 28 539 | 218 596 | 16,834 | 1 9/9 | 80 194 | 1 638 | 350 458 | 5 316 | 12 360 | 205 3 | 0 444 | 303 | 61 516 | 1 562 | 296 042 | 2 4 | 3 885 | 7 03 | 560 | 222 | 15 6 0 | 60 | 27 666 |
| | 80 656 | 19,545 | 3/3,734 | 1 110 | 5 318 | 258,483 | 1,428 | 749 274 | 5 282 | 2 934 | 136 726 | 1 00 | 246 | 12 581 | 642 | 274 411 | 2 898 | 1 707 | 7 894 | 408 | 126 | 19 742 | 132 | 32 907 |
| ana | 468 | 2 760 | 33,780 | 2 538 | 84 | 8,421 | 18 | 48 072 | 516 | 906 | 28,404 | 1 84 | 12 | 6 474 | 18 | 38 1/2 | 6 | 216 | 764 | 42 | 6 | 1 122 | 6 | 2 156 |
| | 5 772 | 3 264 | 153 774 | 26 004 | 1 524 | 47 17 | 2 376 | 259 886 | 4 958 | 1 555 | 137 218 | 5 58 | 408 | 41 358 | 19 | 188 910 | 198 | 162 | 4 950 | 1 03 | 162 | 8 622 | 174 | 15 300 |
| | 36 240 | 13,806 | 319,662 | 22 206 | 2 154 | 198 348 | 1 704 | 594 120 | 21 750 | 6,45 | 310 952 | 8 610 | 462 | 231 512 | 1 200 | 580 668 | 2 340 | 1 536 | 9 056 | 666 | 120 | 38,400 | 96 | 52 164 |
| Bengal | 2 796 | 1 548 | 147 360 | 9,534 | 780 | 28 776 | 732 | 191 526 | 9 216 | 1 242 | 141 534 | 2 53 | 156 | 35 10 | 276 | 190 056 | 162 | 120 | 2 550 | 492 | 42 | 4 104 | 60 | 7 530 |
| | 5 | 8 | 1 577 | | 1 | 63 | | 1 634 | 17 | | 1 740 | | | 38 | | 1 797 | | 1 | 1 | | | 6 | | 8 |
| f 1888-89 | 367 553 | 323 035 | 7 004 675 | 441 794 | 42 787 | 2 349,231 | 37 042 | 10 566 117 | 159 595 | 93 677 | 4 519 711 | 88 844 | 8 205 | 1 635 578 | 12 815 | 6 558 825 | 17 530 | 46 769 | 151 734 | 14 284 | 3 521 | 303 593 | 2,758 | 54 0 5 |
| 90 9 | 0 | 0 | | | | 0 | 0 | | | | | | | | | | | | | | | | | |

| | Number of ascertained cases of dishonesty on the part of the Post Office Employes: Number of legal convictions. | Number of cases departmentally punished. | Total |
|---|---|---|---|
| gal | 0 | 8 | 28 |
| dras | 4 | 10 | 24 |
| nbay | 4 | 15 | 19 |
| rth Western Provinces | 34 | | 34 |
| njab | 17 | ɔ | 22 |
| ma | 18 | 1 | 19 |
| ntral Provinces | 10 | 4 | 14 |
| dh | 8 | 2 | 10 |
| jputana | 4 | 3 | 17 |
| sam | 4 | | 4 |
| ar | 16 | 5 | 21 |
| tern Bengal | 8 | 1 | 9 |
| tral India | 2 | | 2 |
| d | ɔ | | 5 |
| lway Mail Service | 2 | 3 | ɔ |
| Tot of 888-89 | 66 | 67 | 233 |
| TOTAL OF 18 7-88 | ɔ9 | 92 | 24 |

# Appendix No IX

*Statement showing the Staff of Officers, Clerks, and others of the Post Office Department in British India on the 31st March 1888 and 1889*

| | Be g 1888. | Be g 1889. | M ra 1888. | M ra 1889 | B m y 1888. | B m y 889. | N W P o 1888. | N W P o 889 | P b 1888 | P b 889. | B m 1888. | B m 889 | C P 1888 | C P 889 | Ou 1888 | Ou 889 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ector Gene al of the Post Office | 1 | | | | | | | | | | | | | | | |
| puty Director General of the Post Office | 1 | | | | | | | | | | | | | | | |
| ssista t D ector General of th Post Office | 1 | | | | | | | | | | | | | | | |
| sista t Director General Railway Mail Ser ice | | | | | | | | | | | | | | | | |
| ista Director General, Foreig Post | 1 | | | | | | | | | | | | | | | |
| rptroller Post Office | 1 | | | | | | | | | | | | | | | |
| p ty C mptroller Post Office | 1 | | | | | | | | | | | | | | | |
| istant Comptroller Post Office | 1 | | | | | | | | | | | | | | | |
| tmasters General and D puty Postmast rs General | 1 | | 1 | | 1 | | 1 | | 1 | | 1 | | 1 | | 1 | |
| per tende ts Probationers Assistant Supe intendents a d I spectors of Post Offices and Railway Mail Service | 57 | 58 | 52 | 62 | 27 | 27 | 51 | 52 | 32 | 33 | 16 | | 12 | | 12 | |
| stmasters incl di g Dep ty Assistant Sub and Branch Postmasters | 809 | 777 | 678 | 630 | 619 | 604 | 685 | 707 | 506 | 5 7 | 110 | 30 | 228 | 37 | 228 | 9 |
| scellaneous Agencies uch as Schoolmasters &c | 347 | 397 | 465 | 663 | 615 | 646 | 1 3 | 3 | 211 | 206 | 14 | 5 | 148 | 57 | 66 | 7 |
| lerks (Engl h and Vernacular) | 1,273 | 276 | 514 | 566 | 661 | 680 | 404 | 62 | 340 | 3 8 | 163 | 9 | 155 | 60 | 116 | 27 |
| ostm nd other serva ts | 1,682 | 2,301 | 1,289 | 204 | 1 445 | 579 | 1,893 | 1 653 | 862 | 052 | 263 | 30 | 403 | 4 6 | 262 | 357 |
| llag Postme | 1,108 | 456 | 511 | 554 | 719 | 626 | 81 | 00 | 350 | 293 | 23 | 24 | 283 | 283 | 250 | 62 |
| oad Establishme t con isting of Overseers Runners Clerk and Booking Agents Coachmen, Syces Boat men, Bearer and thers | 1,761 | 1 916 | 2,651 | 2,539 | 2 061 | 50 | 449 | 40 | 1 123 | 025 | 121 | 4 | 831 | 8 9 | 167 | 58 |
| Com ined Offic | | | | | | | | | | | | | | | | |
| Ignallers | 21 | 24 | 70 | 68 | 36 | 39 | 57 | 57 | 53 | 54 | 8 | 8 | 22 | | 3 | 6 |
| Clerks | 2 | 16 | | | 1 | | | | | | | | | | | |
| Other serva ts | 44 | 47 | 81 | 93 | 36 | 4 | 59 | 58 | 46 | 55 | 17 | 20 | 24 | 4 | 3 | 5 |
| Tot | 7,092 | 7,276 | 6,322 | 6,470 | 6,251 | 6 392 | 3 793 | 3,78 | 3,524 | 3,5 4 | 736 | 88 | 2 107 | 2, 30 | 1 108 | 24 |

| | R 1888. | R 1889 | A m 1888. | A m 889 | B 1888 | B 889 | E I 1888 | E I 889. | C I 1888 | C I 888. | S 1888. | S 889 | R M S 1888 | R M S 889. | T 1888. | T 889 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ector Gene al of the Post Office | | | | | | | | | | | | | | | 1 | |
| puty Director General of the Post Office | | | | | | | | | | | | | | | 1 | |
| ssista t D ector General of th Post Office | | | | | | | | | | | | | | | 1 | |
| sista t Director General Railway Mail Ser ice | | | | | | | | | | | | | 1 | | 1 | |
| ista Director General, Foreig Post | | | | | | | | | | | | | | | 1 | |
| rptroller Post Office | | | | | | | | | | | | | | | 1 | |
| p ty C mptroller Post Office | | | | | | | | | | | | | | | 1 | 1 |
| istant Comptroller Post Office | | | | | | | | | | | | | | | 1 | 1 |
| tmasters General and D puty Postmast rs General | 1 | | 1 | | 1 | | 1 | | 1 | | 1 | | | | 14 | 14 |
| per tende ts Probationers Assistant Supe intendents a d I spectors of Post Offices and Railway Mail Service | 10 | | 10 | | 18 | 9 | 9 | 9 | | 7 | 7 | 7 | 60 | 60 | 380 | 399 |
| stmasters incl di g Dep ty Assistant Sub and Branch Postmasters | 136 | 143 | 160 | 67 | 333 | 338 | 226 | 226 | 109 | 3 | 88 | 90 | | | 4,915 | 4,858 |
| scellaneous Agencies uch as Schoolmasters &c | 44 | 45 | 49 | 49 | 112 | 09 | 113 | 8 | 26 | 24 | 53 | 62 | | | 2,376 | 739 |
| lerks (Engl h and Vernacular) | 81 | 8 | 98 | | 173 | 77 | 105 | 24 | 55 | 55 | 9 | 63 | 1,406 | 250 | 5,603 | 5,8 0 |
| ostm nd other serva ts | 224 | 4 | 120 | 5 | 351 | 767 | 260 | 449 | 146 | 44 | 148 | 16 | 513 | 484 | 9,851 | 18 |
| llag Postme | 94 | 00 | 224 | 233 | 671 | 26 | 284 | 07 | 31 | 29 | 66 | 68 | | | 4,725 | 3,297 |
| oad Establishme t con isting of Overseers Runners Clerk and Booking Agents Coachmen, Syces Boat men, Bearer and thers | 539 | 600 | 634 | 636 | 339 | 322 | 804 | 836 | 515 | 489 | 168 | 65 | 8 | 6 | 12 171 | 12,203 |
| Com ined Offic | | | | | | | | | | | | | | | | |
| Ignallers | 3 | 3 | 2 | 5 | 16 | 9 | 3 | 3 | 10 | 13 | 7 | 7 | | | 311 | 327 |
| Clerks | | | 1 | | | | | | | | | | | | 4 | 7 |
| Other serva ts | 2 | 4 | 14 | 4 | 15 | 9 | 3 | 3 | 6 | 10 | 5 | 5 | | | 355 | 397 |
| Tot | 1 134 | 1 22 | 1,313 | ,343 | 2,029 | 033 | 1,808 | 876 | 906 | 884 | 602 | 629 | 1,988 | ,801 | 40 713 | 4 246 |

## Appendix No X

*mparative Statement showing the Receipts and charges of the Postal Department for the years 1887 88 and 1888 89*

| HEADS OF RECEIPTS. | 1887-88 | 1888-89 | Increase | Decrease. |
|---|---|---|---|---|
| | R | R | R | R |
| POSTAL SERVICE | | | | |
| *ge realised in Cash and Commission* * | | | | |
| | 5 80 134 | 6 43 823 | 63 689 | |
| | 3 22 359 | 3 39 935 | 17 576 | |
| | 3 60 925 | 3,92,173 | 25 218 | |
| estern Provinces | 4 00 031 | 4,30,746 | 30 715 | |
| | 2 49 305 | 2,64 800 | 15 495 | |
| | 1 86 738 | 1,90,362 | 3 624 | |
| Provinces | 1 44 055 | 1,55 477 | 11,422 | |
| | 1 01 541 | 99 742 | | 1 799 |
| a | 72,284 | 73 007 | 723 | |
| | 83 949 | 87,972 | 4 023 | |
| | 2 01 688 | 2 08 773 | 7 085 | |
| Bengal | 1,19 236 | 1,32,951 | 13,715 | |
| idia | 63 522 | 61 628 | | 1 894 |
| | 76 309 | 85,440 | 9 131 | |
| TOTAL | 29 68 076 | 31,66,829 | 2 02 446 | 3 693 |
| *ale of Ordinary Postage Stamps* | | | | |
| | 8 39 203 | 8 26,402 | | 12,801 |
| | 13 55 374 | 14,29,992 | 74 618 | |
| | 16 45 790 | 17 39 892 | 94 102 | |
| estern Provinces | 7 87 711 | 7 77 598 | | 10,113 |
| | 7 43 316 | 7 92,210 | 48 894 | |
| | 3,58 168 | 3 61 729 | 3 561 | |
| Provinces | 2 66 864 | 2 91,438 | 24 574 | |
| | 1,42 721 | 1,49 462 | 6 741 | |
| a | 1,76 113 | 2 02,515 | 26 402 | |
| | 1 72 987 | 1,84 565 | 11 5,8 | |
| | 2 62 987 | 2,72,235 | 9 248 | |
| Bengal | 1,38 556 | 1,52 031 | 13,475 | |
| idia | 96 640 | 98 139 | 1 499 | |
| | 2 11 083 | 2,26 727 | 15 644 | |
| TOTAL | 71 97,513 | 75,04 935 | 3,30 336 | 22 914 |
| Discount on sale of Postage Stamps | 1 11 960 | 1 16 843 | 4 883 | |
| NET TOTAL | 70,85 553 | 73,88,092 | 3,25 453 | 22 914 |
| *Sale of Service Postage Stamps* | | | | |
| | 2 39 675 | 2,49 363 | 9 688 | |
| | 3 12 302 | 3 24,626 | 12,324 | |
| | 3 6 ,673 | 3 75,527 | 7 854 | |
| estern Provinces | 2 07 186 | 2 09 706 | 2,520 | |
| | 3 20,049 | 3,41 076 | 21 027 | |
| | 46 458 | 67,303 | 20 845 | |
| Provinces | 79 339 | 81,171 | 1,832 | |
| | 52 408 | 54,751 | 2 343 | |
| a | 12 381 | 13,796 | 1,415 | |
| | 29 510 | 31 955 | 2,445 | |
| | 45 378 | 46,314 | 936 | |
| Bengal | 21 934 | 22,676 | 742 | |
| ndia | 11 912 | 12 717 | 805 | |
| | 64,853 | 67,768 | 2 915 | |
| TOTAL | 18 11 058 | 18,98,749 | 87 691 | |

* This includes—

ommission realised on issue of Money Orders and other Money Order Receipts
ommission realised on sale of British Postal Orders.

(c) Postage on privileged publications.
(d) Forfeited India Postal Notes and Commission on India Post Notes.

## Appendix No X—*continued*

| Heads of Receipts | 1887-88. | 1888-89 | Increase. | Decrease. |
|---|---|---|---|---|
| | R | R | R | R |
| **Postal Service—*contd*** | | | | |
| *Postage due by the London Post Office* | | | | |
| | 2,72 133 | 2,78,480 | 6,347 | ... |
| *nts by Colonial and Foreign Administrations* | | | | |
| | 8,861 | 10,690 | 1 829 | |
| Total | 2,80 994 | 2,89,170 | 8 176 | |
| *Miscellaneous* | | | | |
| | 15 159 | 16,182 | 1 023 | |
| | 17 673 | 13 882 | | 3 791 |
| | 7 497 | 60,525 | 53 028 | |
| stern Provinces | 6 812 | 19,186 | 12 374 | |
| | 18 398 | 6,244 | | 12,154 |
| | 3 872 | 6,904 | 3 032 | |
| ovinces | 2 538 | 2,044 | | 494 |
| | 1 237 | 1 106 | | 131 |
| | 2 625 | 1,181 | | 1,444 |
| | 1 911 | 1,685 | | 226 |
| | 1 442 | 1,721 | 279 | |
| engal | 1 637 | 258 | | 1,379 |
| dia | 717 | 724 | 7 | |
| | 1 396 | 1,460 | 64 | |
| Total | 82 914 | 1,33,102 | 69 807 | 19 619 |
| **Total Postal Service** | | | | |
| | 16 74 171 | 17,35,770 | 61 599 | |
| | 20 07 708 | 21,08,435 | 1 00 727 | |
| | 26,68 879 | 28,57,287 | 1 88 408 | |
| stern Provinces | 14 01 740 | 14,37,236 | 35 496 | |
| | 13 31 068 | 14 04,330 | 73,262 | |
| | 5 95 236 | 6 26,298 | 31,062 | |
| ovinces | 4 92 796 | 5,30,130 | 37,334 | |
| | 2 97 907 | 3 05 061 | 7 154 | |
| | 2 63 403 | 2 90 499 | 27 096 | |
| | 2 88 357 | 3,06, 177 | 17 820 | |
| | 5 11,495 | 5,29, 043 | 17 548 | |
| engal | 2 81 363 | 3,07, 916 | 26 553 | |
| dia | 1 72 791 | 1,73, 208 | 417 | |
| | 3 53 641 | 3 81, 395 | 27,754 | |
| Total | 1 23,40 555 | 1,29,92 785 | 6 52,230 | |
| Discount on sale of Postage Stamps | 1 11 960 | 1,16,843 | 4 883 | |
| Net Total | 1 22,28 595 | 1,28,75,942 | 6 47,347 | |
| *-Amount due to the London Post Office* | | | | |
| | 5,54,320 | 5,57,549 | 3,229 | |
| *nts to Colonial and Foreign Administrations* | | | | |
| | 8,920 | 13,389 | 4,469 | |
| Total | 5,63 240 | 5,70,938 | 7 698 | |

## Appendix No X

*Comparative Statement showing the Receipts and charges of the Postal Department for the years 1887 88 and 1888 89*

| HEADS OF RECEIPTS. | 1887-88 | 1888-89. | Increase | Decrea |
|---|---|---|---|---|
| | R | R | R | R |
| POSTAL SERVICE | | | | |
| *Postage realised in Cash and Commission* * | | | | |
| al | 5 80 134 | 6,43 823 | 63 689 | |
| as | 3 22 359 | 3,39 935 | 17 576 | |
| ay | 3 66 925 | 3,92,173 | 25 248 | |
| Western Provinces | 4 00 031 | 4,30,746 | 30 715 | |
| b | 2 49 305 | 2 64 800 | 15 495 | |
| a | 1 86 738 | 1,90 362 | 3 624 | |
| al Provinces | 1 44 055 | 1,55 477 | 11,422 | |
| | 1 01 541 | 99 742 | | 1,7 |
| itana | 72 284 | 73 007 | 723 | |
| n | 83 949 | 87,972 | 4 023 | |
| | 2,01 688 | 2 08 773 | 7 085 | |
| rn Bengal | 1,19 236 | 1,32,951 | 13,715 | |
| al India • | 63 522 | 61 628 | | 1 8 |
| | 76 309 | 85 440 | 9 13 | |
| TOTAL | 29 68 076 | 31,66,829 | 2 02 446 | 3 6 |
| *Sale of Ordinary Postage Stamps* | | | | |
| al | 8 39 203 | 8,26,402 | | 12,8 |
| as | 13 55 374 | 14,29,992 | 74 618 | |
| bay | 16 45 790 | 17 39 892 | 94 102 | |
| Western Provinces | 7 87 711 | 7 77 598 | | 10,1 |
| ab | 7 43 316 | 7 92,210 | 48 894 | |
| a | 3 58 168 | 3 61 729 | 3 561 | |
| al Provinces | 2,66 864 | 2,91,438 | 24 574 | |
| | 1 42 721 | 1 49 462 | 6 741 | |
| itana | 1,76 113 | 2 02 515 | 26 402 | |
| n | 1 72 987 | 1,84 565 | 11 578 | |
| | 2 62 987 | 2 72,235 | 9 248 | |
| rn Bengal | 1,38 556 | 1,52 031 | 13,475 | |
| al India | 96 640 | 98 139 | 1 499 | |
| • | 2 11 083 | 2,26 727 | 15 644 | |
| TOTAL | 71 97,513 | 75,04,935 | 3,30 336 | 22 9 |
| ct—Discount on sale of Postage Stamps | 1,11 960 | 1,16 843 | 4 883 | |
| NET TOTAL | 70 85 553 | 73,88,092 | 3,25 453 | 22 9 |
| *Sale of Service Postage Stamps* | | | | |
| al | 2 39 675 | 2 49 363 | 9 688 | |
| as | 3 12 302 | 3 24,626 | 12 324 | |
| bay | 3 6 ,673 | 3 75,527 | 7 854 | |
| Western Provinces | 2 07 186 | 2 09,706 | 2 520 | |
| ab | 3 20 049 | 3,41 076 | 21,027 | |
| a | 46 458 | 67,303 | 20 845 | |
| al Provinces | 79 339 | 81,171 | 1 832 | |
| ı | 52 408 | 54 751 | 2 343 | |
| utana | 12 381 | 13 796 | 1,415 | |
| n | 29 510 | 31 955 | 2,445 | |
| r | 45 378 | 46 314 | 936 | |
| rn Bengal | 21 934 | 22,676 | 742 | |
| al India | 11 912 | 12,717 | 805 | |
| | 64,853 | 67 768 | 2,915 | |
| TOTAL | 18,11 058 | 18,98,749 | 87 691 | |

* This includes—

) Commission realised on issue of Money Orders and other Money Order Receipts

(c) Postage on privileged publications

(d) Forfeited India Postal Notes and Commission on India

Appendix No X—*continued*

| HEADS OF RECEIPTS | 1887-88. | 1888-89 | Increase | Decrease. |
|---|---|---|---|---|
| | R | R | R | R |
| POSTAL SERVICE—*contd* | | | | |
| *Postage due by the London Post Office* | | | | |
| | 2 72 133 | 2,78,480 | 6,347 | ... |
| *ents by Colonial and Foreign Adminis trations* | | | | |
| | 8,861 | 10,690 | 1 829 | |
| TOTAL | 2,80 994 | 2,89,170 | 8,176 | |
| *Miscellaneous* | | | | |
| | 15 159 | 16,182 | 1 023 | |
| | 17 673 | 13 882 | | 3,791 |
| | 7 497 | 60 525 | 53 028 | |
| 'estern Provinces | 6 812 | 19 186 | 12 374 | |
| | 18 398 | 6,244 | | 12,154 |
| | 3 872 | 6,904 | 3 032 | |
| 'rovinces | 2 538 | 2,044 | | 494 |
| | 1 237 | 1,106 | | 131 |
| ia | 2 625 | 1,181 | | 1,444 |
| | 1 911 | 1,685 | | 226 |
| | 1 442 | 1,721 | 279 | |
| Bengal | 1 637 | 258 | | 1,379 |
| ndia | 717 | 724 | 7 | |
| | 1 396 | 1,460 | 64 | |
| TOTAL | 82 914 | 1,33 102 | 69 807 | 19 619 |
| TOTAL POSTAL SERVICE | | | | |
| | 16 74 171 | 17,35,770 | 61 599 | |
| | 20 07 708 | 21,08,435 | 1 00 727 | |
| | 26,68 879 | 28,57,287 | 1 88 408 | |
| 'estern Provinces | 14 01 740 | 14,37,236 | 35 496 | |
| | 13 31 068 | 14 04,330 | 73,262 | |
| | 5 95 236 | 6 26,298 | 31,062 | |
| Provinces | 4 92 796 | 5,30,130 | 37,334 | |
| | 2 97 907 | 3,05 061 | 7,154 | |
| ia | 2 63 403 | 2 90,499 | 27 096 | |
| | 2 88 357 | 3,06,177 | 17 820 | |
| | 5 11,495 | 5,29,043 | 17 548 | |
| Bengal | 2 81 363 | 3,07,916 | 26 553 | |
| ndia | 1 72 791 | 1,73,208 | 417 | |
| | 3,53 641 | 3,81,395 | 27,754 | |
| TOTAL | 1 23 40 555 | 1,29,92 785 | 6 52,230 | |
| —Discount on sale of Postage Stamps | 1 11,960 | 1,16,843 | 4 883 | |
| NET TOTAL | 1 22 28 595 | 1,28,75,942 | 6 47,347 | |
| *—Amount due to the London Post Office* | | | | |
| | 5,54 320 | 5,57,549 | 3,229 | ... |
| *ents to Colonial and Foreign Adminis trations* | | | | |
| | 8,920 | 13,389 | 4 469 | |
| T[illegible] | [illegible] | [illegible] | 7 698 | |

Appendix No X—*continued*

| Heads of Receipts | 1887 88 | 1888 89 | Increase | Decre |
|---|---|---|---|---|
| | R | R | R | R |
| **Postal Service**—*continued* | | | | |
| *Net Amount* | | | | |
| gal | 16 74,171 | 17,3.,770 | 61,599 | |
| dras | 20,07 708 | 21,08,435 | 1,00,727 | |
| ıbay | 21,05 639 | 22,86,349 | 1 80 710 | |
| th Western Provinces | 14 01,740 | 14 37,236 | 35,496 | |
| jab | 13,31,068 | 14,04 330 | 73,262 | |
| na | 5,95 236 | 6,26,298 | 31,062 | |
| tral Provinces | 4 92,796 | 5,30,130 | 37 334 | |
| h | 2,97 907 | 3,05,061 | 7 154 | |
| putana | 2 63 403 | 2 90,499 | 27 096 | |
| am | 2 88,357 | 3,06,177 | 17,820 | |
| ar | 5,11 495 | 5 29,043 | 17 548 | |
| tern Bengal | 2 81,363 | 3 07 916 | 26 553 | |
| tral India | 1,72,791 | 1,73,208 | 417 | |
| d | 3,53 641 | 3,81,395 | 27,754 | |
| Total | 1,17,77 315 | 1 24,21,847 | 6,44,532 | |
| *uct*—Discount on Sale of Postage Stamps | 1,11 960 | 1 16,843 | 4 883 | |
| Net Amount | 1 16 65 355 | 1,23,05,004 | 6 39 649 | |
| **Non Postal Branches** | | | | |
| *Bullock Train* | | | | |
| ıjab | 1,04,861 | 1,06,808 | 1 947 | |
| *Passenger Service* * | | | | |
| jab | 1 99,900 | 2,14,959 | 15 059 | |
| *Contributions from Native States* * | | | | |
| jab | 6 000 | 6,000 | | |
| tral India | 5 220 | 5,160 | | |
| dras | | 55 | 55 | |
| Total | 11 220 | 11,215 | 55 | |
| **Total Non Postal Branches** | | | | |
| ıjab | 3,10,761 | 3,27 767 | 17,006 | |
| ıtral India | 5,220 | 5,160 | | |
| dras | | 55 | 55 | |
| Total | 3 15 981 | 3,32,982 | 17,061 | |

* In the statement for 1887 88 contributions from Native States were included under Passenger Service Collections In this statement

## Appendix No X—*continued*

| HEADS OF CHARGES | 1887 88. | 1888-89. | Increase | Decrease |
|---|---|---|---|---|
| POSTAL SERVICE—*continued* | R | R | R | R |
| *Fixed Establishment and Charges* | | | | |
| General of the Post Office | 1,23 800 | 1,34 738 | 10 938 | |
| ller, Post Office | 2,97 349 | 3,17 149 | 19 800 | |
| | 11,66 387 | 11,81,367 | 14,980 | |
| | 8 69,869 | 8 91 884 | 22,015 | |
| | 12 31 575 | 12,38,260 | 6,685 | |
| 'estern Provinces | 7 18 677 | 7,12,070 | | 6,607 |
| | 5 84 631 | 5,88 928 | 4 297 | |
| | 2 85,700 | 3,59,640 | 73 940 | |
| Provinces | 3,18 068 | 3,25,616 | 7 548 | |
| | 1,70 672 | 1,72 2[illegible]8 | 1,586 | |
| ıa | 1,98 611 | 1,99,954 | 1,343 | |
| | 2,38 537 | 2,47 667 | 9 130 | |
| | 3 25 645 | 3,29 505 | 3 860 | |
| Bengal | 2 34 964 | 2,43 888 | 8,924 | |
| ndia | 1,21 013 | 1,18,271 | | 2,742 |
| | 1,36 540 | 1,41,117 | 4 577 | |
| Mail Service | 7 30,602 | 7,46 049 | 15,447 | |
| TOTAL | 77 52 640 | 79,48,361 | 2 05,070 | 9,349 |
| *Miscellaneous and Contingencies* | | | | |
| General of the Post Office | 50 445 | 31,868 | | 18,577 |
| ller, Post Office | 16 771 | 8,686 | | 8,085 |
| | (a) 41 | 52 | | |
| | (e) 180 | 180 | | 36,704 |
| | 1,87 369 | 1,50,974 | | |
| | (c) 1 512 | 1,192 | | |
| | (a) 246 | | | |
| | (f) 25 073 | 48 | | |
| | 79 197 | 73 006 | | 33,191 |
| | (c) 1 430 | —279 | | |
| | 1 18 778 | 1,01,845 | | |
| | (a) 65 | 196 | | |
| | (f) 89 213 | 4,050 | | 1,42,078 |
| | (c) 14 749 | 601 | | |
| | (d) 25 965 | | | |
| | (a) 3 721 | 2,527 | | |
| estern Provinces | 77 412 | 58,737 | | 15,542 |
| | (c) 100 | 4,476 | | |
| | (f) 49 | | | |
| | (a) | 3 | | |
| | 61 010 | 55,328 | | 7,136 |
| | (c) 1 875 | 630 | | |
| | (g) 212 | | | |
| | 56 092 | 73,590 | | |
| | (a) | 2 | | |
| | (c) 1,460 | —625 | 45 619 | |
| | (e) 6,[illegible]96 | 36,703 | | |
| | (f) | 397 | | |
| Provinces | 38 729 | 37,629 | 113 | |
| | (c) —355 | 858 | | |
| | 15 395 | 15,404 | | 3 |
| | (a) 12 | | | |
| | (c) —442 | 917 | | |
| ıa | 24 4 4 | 19,911 | | 2 126 |
| | (e) 1,482 | 2 540 | | |
| | (c) 220 | | | 910 |
| | 22 883 | 22,193 | | |
| | (a) 15 | 1 | | 5 860 |
| | 31,959 | 26,113 | | |

ıe statement for 1887-88 subsidy for the conveyance of mails between Rangoon Bassein and intermediate stations (R6 [illegible]00) and subs[illegible]
y mail service between Dhubri and Dibrugarh (R42 500) were shown under Fixed Establishment In this statement they are taken to
ıdies

**Appendix No X.—*continued***

| Heads of Charges | 1887 88 | 1888-89. | Increase. | Decrea |
|---|---|---|---|---|
| POSTAL SERVICE—*continued* | R | R | R | R |
| *’iscellaneous and Contingencies*—continued | | | | |
| ern Bengal | 27 105 | 24,222 | | 2 |
| | (c) | 32 | | |
| ral India | 10,456 | 7,973 | | 2 |
| | (a) ,, | 1 | | 1, |
| | (c) 300 | 805 | | |
| | 14 118 | 12,345 | | |
| | (a) 670 | | | |
| | 3,32 609 | 2,32,344 | | |
| ay Mail Service | (f) 38 154 | 1,65,438 | 27 937 | |
| | (d) 5 331 | 58,400 | | |
| | (e) 5,08,170 | 4,56 689 | | |
| TOTAL | 18 91 146 | 16,88,002 | 73 669 | 2 76,8 |
| *cart (after deducting charges for Passenger Service)** | | | | |
| al | 12,904 | 12,905 | 1 | |
| as | 22 693 | 17 764 | | 4 ( |
| oay | 39,318 | 32 208 | | 7 |
| 1 Western Provinces | 31 956 | 28 079 | | 3 8 |
| ab | 74 770 | 60 214 | | 14,' |
| 1a | 4 135 | 10 415 | 6,280 | |
| ral Provinces | 29 279 | 27 407 | | 1,8 |
| 1 | 3 693 | 4 125 | 432 | |
| m | 3 709 | 2,994 | | |
| r | 544 | 518 | | |
| ral India | 4 716 | 5 808 | 1,092 | |
| | 14 406 | 12 858 | | 1 ' |
| vay Mail Service | | 300 | 300 | |
| TOTAL | 2 42 123 | 2,15 595 | 8,105 | 34 ( |
| *Bounty Money* | | | | |
| al | 27 | 61,599 | 61 572 | |
| as | 3 271 | 4 090 | 819 | |
| oay | 2 387 | 2,211 | | |
| a | 384 | 809 | 425 | |
| | | 8 | 8 | |
| TOTAL | 6 069 | 68,717 | 62 824 | |
| *Construction and Repairs of Post Office Buildings* | | | | |
| al | 13,844 | 9,249 | | 4, |
| as | 201 | 72 | | |
| oay | 530 | 523 | | |
| 1 Western Provinces | 947 | 828 | | |
| ab | 1 100 | 197 | | ( |
| 1a | 791 | 1,417 | 626 | |
| al Provinces | 1,143 | 330 | | 8 |
| | 600 | 468 | | |
| utana | 26 | 14 | | |
| n | 1,709 | 1 460 | | |
| r | 1 310 | 1,926 | 616 | |
| ern Bengal | 5 671 | 1,738 | | 3 ( |
| al India | 31 | 84 | 53 | |
| | 519 | 297 | | |
| ay Mail Service | 404 | 395 | | |
| TOTAL | 28 826 | 18,998 | 1,295 | 11, |

* In the statement for 1887 88 Passenger Service Collections, as well as Contributions from Native States were deducted from this head.

Appendix No X—*concluded*

| HEADS OF CHARGES | 1887 88. | 1888-89. | Increase | Decrease |
|---|---|---|---|---|
| POSTAL SERVICE—*concluded* | | | | |
| *Total Postal Service* | R | R | R | R |
| or General of the Po t Office | 1 74,245 | 1,66,606 | | 7,63( |
| roller Post Office | 3 14 120 | 3,25,835 | 11 715 | |
| l | 13 82,264 | 14 17,518 | 35 254 | |
| s | 10,02,000 | 9,86,585 | | 15,41 |
| y | 15 22 580 | 13 79 894 | | 1 42 68( |
| Western Provinces | 8,32 862 | 8,06,717 | | 26,14 |
| ) | 7 23,598 | 7,05,300 | | 18,29 |
| | 3 55 458 | 4 82,348 | 1,26 890 | |
| l Provinces | 3,86 864 | 3 91,840 | 4 976 | |
| | 1 90 372 | 1 92,255 | 1 883 | |
| ana | 2,24 131 | 2 23 336 | | 79 |
| | 2 67 058 | 2,74,314 | 7,256 | |
| | 3 59 473 | 3 58 063 | | 1 41( |
| 1 Bengal | 2 67 740 | 2 69 880 | 2 140 | |
| l India | 1 36 216 | 1,32 136 | | 4 08( |
| | 1 65 883 | 1 67,431 | 1 548 | |
| y Mail Service | 16 15 940 | 16,59,615 | 43 675 | |
| TOTAL | 99 20 804 | 99 39,673 | 2,35 337 | 2 16 46 |
| NON POSTAL BRANCHES | | | | |
| *Bullock Train* | 1 52 872 | 1,52,809 | | 6 |
| PASSENGER SERVICE * | 1,99 900 | 2,14,959 | 15 059 | |
| SUBSIDY PAYMENTS | | | | |
| India Steam Navigation Company and River mer Companies and Ferries in Bengal | 4 60,767 | 4,60,333 | | 43 |
| tes and Tigris Steam Navigation Company or conveyance of Mails between Bombay Goa (Bombay) | 29 087 | 61,755 | 32 668 | |
| ddy Flotilla Company (Burma) | 48 052 | 48,052 | | |
| for the daily Mail Service between Dhubri Dibrugarh (Assam) | 42 500 | 37,500 | | 5,0( |
| TOTAL | 5,80 406 | 6,07,640 | 32 668 | 5,43 |
| TOTAL NON POSTAL BRANCHES | | | | |
| | 4,60 767 | 4,60,333 | | 43 |
| y | 29 087 | 61,755 | 32 668 | |
| ) | 3 52 772 | 3,67,768 | 14,996 | |
| | 48,052 | 48 052 | | |
| | 42,500 | 37,500 | | 5,00( |
| TOTAL | 9,33,178 | 9,75,408 | 47 664 | 5,43 |

App

*Comparative Abstract of Receipts and Charges*

| POST OFFICE REVENUE | 1887 88 | 1888-89. | 1887 88 | 188 |
|---|---|---|---|---|
| | R | R | R | |
| I —POSTAL SERVICE | | | | |
| *Receipts—* | | | | |
| stage on Letters Newspapers and Parcels | 14 47 654 | 14,81,436 | | |
| ceipts on account of Money Orders | 15 22 551 | 16,88,192 | | |
| Ditto ditto British Postal Orders | 506 | 556 | | |
| | 29 70 711 | 31,70,184 | | |
| DUCT— | | | | |
| Refund of Postage collections | 2 631 | 3,352 | | |
| Ditto Money Order commission | 4 | 3 | | |
| | 2 635 | 3,355 | 29 68 076 | 31, |
| *of Postage Stamps ordinary (gross value)* | | | 71 97 513 | 75, |
| *itto ditto service* | | | 18 11 058 | 18, |
| *llaneous Receipts (i e sale of waste paper &c )—* | | | | |
| s for Window Delivery Tickets | 8 2 6 | 8,730 | | |
| ner petty receipts | 76 273 | 1,25,620 | | |
| | 84 479 | 1,34,350 | | |
| DUCT—Refund of petty receipts | 1 565 | 1,248 | 82 914 | 1, |
| | | | 1 20 59 561 | 1,27, |
| DUCT— | | | | |
| *mount of Foreign Postage due to London* | 2 82 187 | 2,79,069 | | |
| *Payments to Colonial and other Foreign Administrations* | 59 | 2,699 | 2 82 246 | 2, |
| TOTAL | | | 1 17 77 315 | 1 24, |
| II —NON POSTAL BRANCHES | | | | |
| *k Train collections* | 1 04 901 | 1,06,808 | | |
| DUCT—Refund of ditto | 40 | | 1 04 861 | 1, |
| *Cart Parcel Van and Passenger Servi* * | 1 99 900 | 2,14,959 | | |
| ntribution from Native States* | 11 220 | 11,215 | * 2 11 120 | 2, |
| TOTAL | | | 3 15 981 | 3, |
| RECEIPTS NOT SHOWN IN POST OFFICE ACCOUNTS BUT CREDITED TO POST OFFICE IN FINANCE AND REVENUE ACCOUNTS | | | | |
| rict Post collections including Zemindary Dâk receipts in Bengal | | | 48,666 | 6 |
| GRAND TOTAL | | | 1 21 41 962 | 1,28,1 |

# XI

*al Department during the years 1887 88 and 1888 89*

| | Post Office Expenditure | 1887 88 | 1888-89 | 1887 88 | 1888- |
|---|---|---|---|---|---|
| | I —Postal Service | R | R | R | R |
| | *Salaries and Establishments* | | | | |
| r Office cutta | Director General s Office Salaries | 86 853 | 98,676 | | |
| | Comptroller s Office | 33 996 | 35,196 | | |
| | Establishment | 3 00 299 | 3,18,016 | | |
| idency and trict Offi | Postmasters General Deputy Postmasters General and Assistant Director General R M S Salaries | 1 68 870 | 1,91,895 | | |
| | Presidency Postmasters Superintendents and Inspectors Salaries | 7 32 035 | 7,50,386 | | |
| | Establishment | 54 04 708 | 55,32,290 | | |
| eyance of ils | Road Establishment | 9 15 360 | 9,24,671 | | |
| | Ferry | 3 147 | 2,851 | | |
| | Steam Service Contract* | | | | |
| | Boat Establishment | 18 251 | 20,600 | | |
| | Railway Charges | 17 896 | 21,936 | | |
| Office Mis laneous | Printing Establishment | 51 225 | 51,794 | | |
| | *Miscellaneous and Contingent Charges* | | | 77 52 640 | 79 |
| Office cutta | Temporary Establishment | 8 777 | 661 | | |
| | Office Expenses | 47 868 | 30,997 | | |
| | Travelling Expenses | 10 571 | 8 896 | | |
| dency and ict Offices | Experimental and Temporary Establishment | 23 771 | 18,973 | | |
| | Office Expenses | 5 38 262 | 4 14,834 | | |
| | Travelling Expenses | 3 42 690 | 3,05,579 | | |
| yance of ls | Road Establishment Temporary | 3 335 | 3,587 | | |
| | Contingent Road Charges | 55 000 | 41,404 | | |
| | Payments to P and O Co | 15 267 | 12,939 | | |
| | Boat Establishment Contingencies | 1 240 | 3,138 | | |
| | Special Train Hire | 31 100 | 58,400 | | |
| | Payments to State Railways | 5 11 593 | 4,96,111 | | |
| | Payments to Guaranteed Railways | 1 58 012 | 1,69,933 | | |
| Office Mis aneous | Printing Miscellaneous | 89 293 | 89,372 | | |
| | Other Miscellaneous Charges | 54 367 | 32,178 | | |
| | | | | 18 91 146 | 16,8 |
| yance of s | Mail Cart (after deducting Passenger Van Service) — Mail Cart Establishment and Charges | 4 42 023 | 4,30 554 | | |
| | Deduct Mail Cart and Passenger Service † | 1 09 900 | 2,14,959 | | |
| | | | | 2 42 123 | 2,1 |
| | Bounty Money | | | 6 069 | 6 |
| Office Mis aneous | Construction and repair of Post Offices | | | 28 826 | 1 |
| | nt on sale of ordinary stamps | | | 1 11 960 | 1,1 |
| | Total | | | 1 00 32 764 | 1,00,5 |
| | II —Non Postal Branches | | | | |
| yance of s | Bullock Train Establishment and Charges | | | 1 52 872 | 1,5 |
| | Mail Cart and Parcel Van Passenger Service† | | | 1 99 900 | 2,1 |
| | Subsidy to B I and other S N Companies | | | 5 80 406 | 6,0 |
| | Total | | | 9 33 178 | 9,7 |
| | —Charges not dealt with in the Postal Department but ited to Post Office in Finance and Revenue Accounts | | | | |
| | t Post Establishments including Zemindari Dâks in Bengal | | | 11 53 819 | 11,4 |
| | from England | | | 4 99 400 | 4,7 |
| | nts under Postal arrangements with Lords of the Treasury | | | 6 50,000 | 3,7 |
| | ge on charges in England | | | 4 82 990 | 3 9 |
| | Total | | | 27 86 209 | 23,9 |
| | Grand Total | | | 1 37 52 151 | 1,34,2 |

ubsidy for conveyance of mails between Rangoon and intermediate stations and subsidy for Daily Mail Service between Dhubri and D e shown under steam service contract in the statement for 1887 88. In this statement these items have been shown under Subsidy

## Appe

*Accounts showing the Gross Revenue Cost of Management and Net Revenue*

[NOTE —The financial figures in this table do not include either receipts or disbu

| YEAR | POSTAGE REVENUE PROPER | | | Miscellaneous cash receipts. | Total receipts. | Net receipts after deduction of postage due to foreign countries | Net receipts deducting also official postage | Disbursements. | Excess of receipts. | Deficit if official postage be not reckoned as a receipt | Proportion of postage revenue proper realized in cash |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Sale of stamps to public | Official postage | Cash on unpaid and insufficiently paid letters &c | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | R | R | R | R | R | R | R | R | R | R | |
| | | 4,7 176 | 19 92 870 | 55 584 | 45 19 630 | 45 19 63( | 20 48 454 | 24 37 209 | 20 82 421 | 3 88 755 | |
| (estimated) | | 13 00 000 | 22 72 910 | | 35 72 010 | 32 8( 910 | 19 86 910 | 27 39 376 | 5 47 534 | 7 52,466 | |
| | 8 52 750 | 16 20 662 | 7 72 744 | 6 300 | 33 6 456 | 32 11 186 | 15 90 524 | 29,44 501 | 2 66 685 | 13 53 977 | |
| | 8 7 610 | 18 62 006 | 9 94 934 | 1 69 710 | 38 97 260 | 37 12 850 | 8 5 844 | 29 03 289 | 8 09 561 | 1 52 445 | |
| | 8 53 500 | 8 53 210 | 8 25 284 | 1 75 470 | 37 07 464 | 3( 03 ( 24 | 17 49 814 | 35 92 848 | 10 176 | 8 43 034 | |
| | 11 98 870 | 25 2 189 | 1 2( 002 | 1 93 3 | 51 43 291 | 49 40,14 | 24 14 52 | 35 0 09 | 14,20 049 | 11 05 140 | |
| | 14 49 040 | 27 47 012 | 12 35 683 | 92 260 | 55 23 995 | 53 39 245 | 25 9 233 | 37 37 911 | 1( 01 334 | 11 45 678 | |
| | 15 99 349 | 23 84 734 | 12 23 860 | 83 860 | 52 91 803 | 51 9 0 3 | 27 34,27 | 38 60 798 | 12 58 215 | 11 26 519 | |
| | 17 5 920 | 28 68 833 | 2 54 82( | 62 760 | 59 46 339 | 56 73 679 | 28 04 846 | 37 90 755 | 8 7 924 | 9,94 909 | |
| | 18 93 089 | 3 2 83 | 3 30 874 | 5( 555 | 64 73 501 | 62 13 665 | 30 2( (82 | 37 37 535 | 24 76 130 | 7 16 853 | |
| | 21 00 107 | 35 58 546 | 14 43 410 | 3 588 | 71 37 651 | 67 65 591 | 32 07,045 | 38 7( 16 | 28 89 4 0 | 6 69 117 | |
| | 22 80 09 | 40 0 8 2 | 1 67 745 | 53 970 | 78 22 627 | 74 37 401 | 34 16 579 | 39 30 57 | 3 6 822 | 5 14 00( | |
| | 24 46 105 | 50 8 003 | 4 91 7 7 | 47 600 | 89 93 415 | 85 67 271 | 35 59 268 | 4 88 625 | 43 78 646 | ( 9 357 | |
| (11 months) | 23 8 930 | 2( 5( 260 | 13 96 468 | 49,336 | 64 20 994 | 60 21 873 | 33 65 613 | 40 29 481 | 19 92 392 | ( (3 868 | |
| | 25 42 26 | 3, 9 839 | 15 32 952 | (3 128 | 64 48 180 | ( 84 44( | 37 74 607 | 47 54 94 | 13 29 506 | 9 8( 333 | |
| | 8 5 80 | 7,55 016 | 16 25 976 | 44 224 | 72 85 018 | 68 60 720 | 41 (5 704 | 53 70 201 | 14 9( 519 | 12 (4 497 | |
| | 26 90 557 | 28 87 627 | ( 13 383 | 67 550 | 72 59 117 | 68 16 ( 1( | 39 28 383 | 55 9( 779 | 12 19 23 | 16 (8 3( | |
| | 27 9 2 0 | 4 39 4 | 17 8( 090 | 56 424 | 88 70 858 | 79 8 895 | 37 41 771 | 51 77 567 | 28 05 3 8 | 14 33 7 6 | |
| | 28 94 (28 | 34 95 569 | 18 57 037 | 4( 820 | 8 4 054 | 78 34 332 | 43 38 763 | 50 97 695 | 27 36 637 | 7 58 932 | |
| | 29 70 417 | 1 63 847 | 18 8(,9( | 1 08 779 | 60 30 003 | 55 1( 109 | 44 52 262 | 52 32 689 | 2 83 420 | 7 80 427 | 31 8( |
| | 31 44 210 | 10 54 294 | 19 06 351 | 88 107 | 61 92 962 | 55 78 656 | 45 24 362 | 54 21 251 | 1 57 405 | 8 9( 889 | 31 23 |
| | 33 77 668 | 0 82 70 | 2 25 126 | 38 974 | 6 24 138 | 59 48 73 | 48 66 162 | 55 7 868 | 3 77 8(4 | 7 04 70( | 31 23 |
| | 3 98 306 | 11 44 901 | 28 345 | 36 382 | 69 07 834 | 63 3 3 | 51 400 | 56 3 3 0 | 6 95 99 | 4 48 910 | 3 97 |
| | 37 13 288 | 12 06 884 | 30 904 | 37 183 | 71 38 259 | 66 88 656 | 54 81 772 | 57 87 667 | 9 0 989 | 3 05 895 | 30 71 |
| | 41 2 910 | 12 9( 13( | 22,41 948 | 53 845 | 77 07 839 | 72 97 171 | 6( 11 035 | 60 82 704 | 12 4 467 | 71 669 | 29 33 |
| | 45 0 924 | 12 63 0 7 | 20 91 107 | 4 72 | 78 97 768 | 74 72 592 | 6 09 575 | 65,57 308 | 9 15 284 | 3 47 733 | 26 62 |
| | 48 37 899 | 3 48 874 | 20 47 89 | (3 812 | 82 97 884 | 79 89 726 | 66 40 852 | 68 93 435 | 10 96 291 | 2 52 583 | 24 86 |
| | 48 83 567 | 13 4 149 | 25 11 030 | 53 384 | 8 89 130 | 8 33 595 | 71 9 44( | 74 14 125 | 11 19 470 | 2 21 679 | 28 74 |
| | 43 91 285 | 13 88 9 9 | 31 36 104 | 98,800 | 90 15 118 | 87 04 259 | 73 15 330 | 79 58 765 | 7 45 494 | 6 43 435 | 35 17 |
| | 44 50 471 | 14 90 80 | 33 77 02 | 53 297 | 93 7 072 | 91 0( 35 | 76 16 133 | 85 4 226 | 5 57 709 | 9 33 093 | 3( 24 |
| | 47 2 161 | 15 7 56 | 35 24 817 | 57 835 | 90 47 569 | 96 6 300 | 80 89 544 | 89,42 790 | 7 19 510 | 8 53 246 | 35 64 |
| | 5 24 334 | 16 17 014 | 35 87 102 | 43 620 | 1 0 7 670 | 99 8 (69 | 83 72 055 | 90 72 350 | 9 17 319 | 7 00,295 | 35 07 |
| | 64 8 2 8 | 7 19 768 | 26 88 9 9 | 9( 317 | 1 9 3 232 | 1 (6 05 220 | 88 85 452 | 94 26 282 | 11 78 938 | 5 4 830 | 24 86 |
| | 6( 96 84 | 17 49 15 | 28 1 035 | 86 791 | 1 13 44 8 7 | 1 1 82 590 | 93,33 438 | 97 26,901 | 13 55 689 | 3 9 463 | 24 98 |
| | 70 85 553 | 8 1 58 | (8 076 | 82 914 | 1 9 47 6( 1 | 1 1( 65 355 | 98 54 297 | 9 58 084 | 17 07 271 | 1 03 787 | 25 02 |
| | 73 88 092 | 18 98 749 | 31 66 829 | 1 33 102 | 1 25 86 772 | 1 23 05 004 | 1 04 06,255 | 99 39 673 | 23 65 331 | Surplus 4 66 582 | 25 43 |

*lumn 2* —These figures represent the net proceeds of the sale of ordinary postage stamps after deducting the sale discount

*umn 3* —The great d fferences obse vable in this column a e d e ma nly to changes of system in the treatment of official correspondence wh at full letter rates up to 1865-66 at the same rates as ordinary correspondence (letters and newspapers &c ) from that year on to 1872 73 afte rivileged rate of 1 anna for each letter not exceeding 10 tolas (about 4 oz ) was conceded thus reducing immensely the postage income

# XII

*Post Office Department in India from 1853 54 to 1888-89*

nt of conveyance of passengers or any of the Non Post l Branches ]

| ᵛ | Postal Lines. | | | | | Total Number of article given out for delivery | | | | | | Articles finanly undelivered after passing through the Dead Letter Offi es | | | European Letters | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| V llage Postmen | Railway | Mail-cart horses, camels &c | Runne or boat lines. | SteamerServ ces Sea a d R er | Total m leage | Letters * | Newspapers | Parcels. | Packets | Money Orders | Total. | N mber | P rcentage on total in column 26. | N mb of registered periodicals at the end of each year | Sent t Eu ope by P &O Co s Steam rs. | Received from E rope by P & O Co s Steamers | Indian share of loss upon sub- |
| (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23 | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (3 ) | |
| No | Miles | Miles | Miles | Miles | Miles | No | No | No. | No | No. | No | No | No | No | No | No | |
| | | | | | | Three digits omitted in these five columns | | | | | | | | | | | |
| | | | | | | 17 200 | 1 824 | 296 | 93 | | 19,4 3 | | | | | | |
| | | 6 127 | 24,467 | | 30,5)4 | 26 3)2 | 2 629 | 463 | 1 3 | | 29 618 | | | | | | |
| | 146 | 5 697 | 30 470 | .. | 36 313 | 29 5 3 | 3 133 | 477 | 172 | | 33 286 | | | | | | |
| | No information available for this year | | | | | 33 863 | 3 772 | 492 | 173 | | 38 302 | | | | | | |
| | 273 | 5 508 | 31 52 | | 3( )33 | 37 453 | 5 272 | 533 | 177 | | 43 441 | | | | | | |
| | 532 | 5 7(6 | 33 232 | | 3) 530 | 45 743 | 6 326 | 625 | 243 | | 52 938 | | | | | | |
| | 711 | 5 862 | 32 765 | | 39 338 | 42 637 | 5 262 | 564 | 268 | .. | 48 733 | | | | | | |
| | 1 04( | 5 740 | 36 784 | | 43 570 | 42 )81 | 4 652 | 563 | 2)2 | | 48,490 | | | | | | |
| | 1 798 | 4 722 | 39 034 | | 45 554 | 42 347 | 4 229 | 561 | 321 | | 47 459 | | | | | | |
| | 2 382 | 5 247 | 34 318 | 5 37 | 47 084 | 44 246 | 4 558 | 556 | 34 | .. | 49,702 | | | | | | |
| | 2 473 | 5 15( | 33 8 3 | 5 37 | 46 619 | 46 907 | 4,648 | 556 | 349 | | 52 462 | | | | | | |
| | ,904 | 5 319 | 33 3 0 | 5 332 | 4( 875 | 5 069 | 4,917 | 591 | 391 | | 56 968 | | | | | | |
| | 3 75 | 4 967 | 33 311 | 5 444 | 46 )97 | 54 797 | 5 134 | 579 | 4 2 | | 60 913 | | | | | | |
| | 3 (58 | 4 8)1 | 33 )7( | 5 444 | 47 929 | 51 057 | 4 82) | 562 | 4 3 | | 59 849 | | | | | | |
| | 3 995 | 5 14 | 34 730 | 5 613 | 49 678 | 62 567 | 5 411 | 65 | 525 | | 69 54 | | | | | | |
| | 4 235 | 5 460 | 34 973 | 5 613 | 50 281 | 68 891 | 5 773 | 699 | 6 3 | | 75,98 | | | | | | |
| | 4 433 | 5 333 | 35 498 | 5 (13 | 50 877 | 7( 8( 7 | 6 165 | 7(4 | 73( | | 84 534 | .. | | | | | 7 |
| | 4 9)3 | 4 75 | 3( 911 | 6 84 | 52 263 | 77 3 3 | 6 56 | 694 | 1 127 | | 85 689 | | | | ... | | 6 |
| | 5 0(3 | 4 78 | 35 9 9 | 6 367 | 51 637 | 80 636 | 6 840 | 675 | 1,409 | | 89 561 | | | 430 | ... | | 6 |
| | 5 368 | 3,915 | 33 406 | 6 367 | 49 0)6 | 83 127 | 7 928 | 653 | 1 448 | | 93 57 | | | 478 | ... | | 6 |
| | 5 738 | 4,0 3 | 32 947 | 11 9 8 | )4 61( | )8 531 | 8 762 | 605 | 1 336 | | 109 235 | 1 015 440 | 94 | 542 | | | 5 |
| 1,463 | 6 138 | 4 226 | 31 847 | 13 687 | 55 8)8 | 104 353 | 9 365 | 792 | 1 608 | | 116 119 | 922 0( 1 | 79 | 610 | | | 5 |
| 1 695 | 6 54) | 4 176 | 32 632 | 13 687 | 57 044 | 107 576 | 9 423 | 851 | 1 618 | | 119 470 | 781 487 | 66 | 633 | | | 5 |
| 1 950 | 6 938 | 4 3 3 | 33 422 | 13 687 | 58 37( | 1 0 051 | 9 880 | 990 | 1 619 | | 122,54 | 691 261 | 56 | 644 | (a) 2 678 592 | (a) 2,548 795 | C |
| 2 242 | 7 338 | 3 781 | 33,157 | 13 687 | 5 963 | 115 )89 | 10 99 | 909 | 1 827 | | 128 826 | 667 170 | 51 | 683 | 2 626 264 | 2 978,519 | 7 |
| 2 601 | 8 123 | 3 269 | 32 875 | 13 687 | 57 954 | 118 599 | 10 276 | 998 | 2 023 | .. | 13 899 | 635 ()1 | 48 | | 2 862 213 | 2 873 819 | 7 |
| 2 702 | 8 606 | 3 )42 | 32,284 | 14 308 | 58 240 | 128 567 | 1 251 | 1 074 | 2 08) | | 142 977 | 658 068 | 46 | | 3 021 980 | 2,035 403 | 8 |
| 2 833 | 9 455 | 3 020 | 31 977 | 14 308 | 58 760 | 143 538 | 11 942 | 1,080 | 2 105 | | 158 666 | 673,108 | 43 | | 2 797 421 | 3 138 473 | 7 |
| 3 241 | 9 745 | 3 303 | 32 321 | 14 3)8 | 59 677 | 153 093 | 12 527 | 1 152 | 2 387 | 2 645 | 171 804 | 621 451 | 36 | | 3,243,047 | 3 170 123 | 7 |
| 3 670 | 9 901 | 3 648 | 33 135 | 14 520 | 6 204 | 165 553 | 14 076 | 1 312 | 3,113 | 2 566 | 186 680 | 578 606 | 31 | | 3 272 930 | 3 176 926 | |
| 3 843 | 10,631 | 3,580 | 34 805† | 14,520† | 63 536 | 179,480 | 15 848 | 1 286 | 3 691 | 3 035 | 203 340 | 608 967 | 2) | | 3 336 127 | 3,251 652 | |
| 4 039 | 11 632 | 4,049 | 34 48 | 10 725 | 60 888 | 93 513 | 17 507 | 1 338 | 4 425 | 3 550 | 220 333 | 639 399 | 29 | | 3 531 071 | 3 429 865 | |
| 4, 53 | 11 862 | 4 227 | 35 81 | 11 117 | 62 487 | 211 983 | 20,342 | 1 476 | 5 119 | 4 163 | 43 083 | 672 076 | 28 | | 3 668 270 | 3 3 0 (81 | C |
| 4,455 | 12 710 | 3 )33 | 35 729 | 11 (83 | 64 055 | 225 8 1 | 21,607 | 1 580 | 5 752 | 4 821 | 259 571 | 708 817 | 27 | | 3 752 148 | 3 633 664 | C |
| 4 725 | 14 043 | 3 963 | 36 471 | 1 483 | 66,960 | 238 692 | 21 833 | 1 621 | 6 740 | 5,512 | 274 398 | 707 362 | 26 | | 4 411 720 | 4 427,507 | 6 |
| **3,297** | **15 073** | **3 976** | **)6 539** | **12 263** | **67 851** | **254 491** | **22 696** | **1 798** | **8 102** | **6 137** | **293,224** | **718,170** | **·24** | | **4 416 392** | **4 569 876** | **5** |

*mn 12* —The figures in this column show the prop rtion of the cash collections in column 4 to the total postal revenue of columns 2 3 and 4
on commenc s with the year 1872 73 wh n the official postage rate was red ced (see note on column 3) and the whole collected in stamps
*mns 21 t 26* —Thre digits are omitted from the figures in these columns
*mns 27 and 28* —These figures cannot be given prior to 1873 74 ow ng to a difference in the system of statistical record
*mn 29* —The registration of newspapers only commence l in the year 1871-72 and ended in 1877 78
Revised so as to include letters to Gibraltar Malta and places east of Suez
luding port-cards from 1879 80
12 miles of lines under this head have in 1884-85 been included in column 19

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

# Weather Review of India for the week ending at 8 a m on Monday, February 17th, 1890

During the past week pressure has been disturbed by the passage from north west to south east across Northern India of a somewhat important de pression During the opening days of the week the distribution was such as has characterised the greater part of the present cold season, but on the 14th signs of a depression were observable on the north west frontier On the following day a well marked storm lay over the Indus Valley whence it travelled on a curved course across North Western India and down the Gangetic plain Subsequently there occurred a rapid barometric recovery in the north west and the normal distribution was re established

The chart of the 11th showed a large high pressure area over the north western and central parts of India, and relatively low pressures over the Bay and off the Malabar Coast The winds had the directions which usually accompany this distribution, blowing from north west and west down the Gangetic plain, from north over Bengal, from north west on the Madras side of the Peninsula, and from north east on the Bombay side There was some cloud over North Western India but elsewhere the weather was fine On the 12th and 13th there was no change of importance, but on the 14th the report showed a rapid barometric fall in Baluchistan and Upper Sind and south easterly winds over a large part of North Western India On the following morning, the 15th, a large well marked depression lay over the Indus Valley, the centre being not far from Jacobabad where the abnormal depression of the barometer amounted to 0 30" Strong and squally cyclonic winds prevailed throughout North Western India By the morning of the 16th the storm had reached the east of the Punjab and the west of the North Western Provinces It was less distinctly marked than on the 15th, owing probably to its neighbourhood to the hills, but the ano malous depression of the barometer was as great at the centre as on the previous day By the morning of the 17th the storm lay over Bengal, where it was occa sioning a depression of the barometer almost as large as that registered in North Western India In the Punjab, North Western Provinces and Rajputana pressure had increased rapidly and the distribution had to a large extent re assum ed the conditions it exhibited at the commencement of the week During the passage of the disturbance across Northern India, the weather was squally and gales of wind were experienced at several stations with showers in many places

*Temperature* —At the commencement of the week there was a slight defi ciency of temperature in Bengal and an excess elsewhere In North Western India, and more particularly on the hills the weather was most exceptionally warm This warm weather in North Western India continued during the greater part of the week, but the amount of the excess gradually decreased till, on the 17th, the mean temperature in the Punjab was below the normal average

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average —

| Provinces | Difference of mean temperature of last week from normal | Difference of mean temperature of present week from normal |
|---|---|---|
| | ° | ° |
| Burma | +0 8 | +1 3 |
| Bengal | —0 9 | +2 2 |
| North Western Provinces | +0 7 | +4 4 |
| Punjab | +2 2 | +5 9 |
| Bombay | +1 6 | +2 7 |
| Central Provinces | +2 2 | +2 8 |
| Guzerat and Central India | +0 8 | +5 0 |
| Sind and Rajputana | +1 9 | +6 4 |
| Madras | +0 2 | —0 6 |

This table shows that, with the exception of Madras, the mean temperature of every Province in India was above the normal average, the mean excess exceeding 5° in the Punjab, Guzerat, Central India, Sind and Rajputana In this comparison the readings at the hill stations are omitted, or the excess in the North West would have been still larger The following figures give the difference of the mean temperature at the following stations from the normal average for the week under review —

| Date | 11 | | 12 | | 13 | | 14 | |
|---|---|---|---|---|---|---|---|---|
| Station | Maximum | Minimum | Maximum | Minimum | Maximum | Minimum | Maximum | Minimum |
| Quetta | + 3 8 | + 3 [illegible] | + 5 9 | + 6 7 | +17 1 | +10 0 | +17 7 | +15 4 |
| Murree | +17 6 | +11 8 | +17 3 | +12 2 | +14 9 | +10 1 | +14 3 | +11 9 |
| Simla | +11 2 | +15 5 | +14 0 | +13 0 | + 7 4 | + 8 2 | + 9 2 | +10 4 |
| Ranikhet | + 7 2 | +12 | +11 7 | +10 5 | — 2 8 | + 4 3 | + 5 8 | + 6 7 |
| Mean | +10 0 | +10 8 | +12 2 | + 0 [illegible] | + 9 2 | + 8 2 | +11 8 | +11 1 |
| | +1 4 | | + 1 4 | | + 8 7 | | + 1 5 | |

| Date | 15 | | 16 | | 17 | |
|---|---|---|---|---|---|---|
| Station | Maximum | Minimum | Maximum | Minimum | Maximum | Minimum |
| Quetta | +18 3 | + 5 1 | — 2 7 | + 6 9 | + 1 4 | — [illegible] 2 |
| Murree | + 7 6 | + 0 3 | — 4 8 | — 5 4 | + 2 4 | — 3 4 |
| Simla | + 1 9 | + 2 0 | — 3 8 | + 3 3 | + 0 3 | + 2 5 |
| Ranikhet | + 8 6 | + 0 4 | + 0 5 | + 4 2 | + 6 4 | + 3 5 |
| Mean | + 9 1 | + 2·0 | — 2 7 | + 2 3 | + 2·6 | + 0 1 |
| | + 5 6 | | — 0 2 | | + 1 4 | |

In most parts of India the weather was warmer than usual throughout the entire week but Bengal experienced one day, Burma two days, and Madras five days cooler than usual

*Rainfall* —The rainfall of the week has been entirely confined to two regions in India, *viz*, the Punjab and Assam In the latter region the falls were very slight, the mean rainfall of the week in the Southern Valley being only 0 02" and in the Northern Valley 0 21" Sibsagar and Dibrugarh both received ½ inch of rain, while Cherrapunji received only 0 05 inch, so that the amount of rain apparently decreased from the hills southward In the Punjab the districts which received the largest average rainfall were the hills, the submontane and the north western parts of the Province In the west, south, and centre the rainfall was very light, the mean fall not exceeding one twentieth of an inch, and over the whole Province the average fall was less than that normally expected at this season The heaviest fall throughout the Province was 1½ inch at Pathankot this was followed by 1 inch at Attock and ½ inch at Dasuya (Hoshiarpar) and Sialkot

The week's fall having been everywhere below the normal average, it has had but little effect on the state of the seasonal rainfall From Behar north westward and westward across Northern India as far as the Indus, the rainfall of the season is deficient, the amount varying from 41 per cent in the east of the North-Western Provinces to 100 per cent in Rajputana and Kattiawar

| Province | Division | Rainfall data for week ending 17th February 1890: Average actual rainfall of Division | Average normal rainfall of Division | Excess or defect in inches | Rainfall data from October 15th to 17th February 1890: Average actual rainfall of season to date | Average normal rainfall October 15th to 17th February | Excess or defect of (seasonal) rainfall expressed as a percentage |
|---|---|---|---|---|---|---|---|
| | | Inches | Inches | Inches | Inches | Inches | Per cent |
| Burma | Tenasserim | 0 | 0 | 0 | 19 70 | 5 33 | +270 |
| | Lower Burma | 0 | 0 | 0 | 8 38 | 6 28 | + 33 |
| | Central do | 0 | 0 | 0 | 7 06 | 4 25 | + 66 |
| | Upper do | 0 | ? | ? | 3 80 | ? | ? |
| | Arakan | 0 | 0 | 0 | 7 59 | 5 83 | + 30 |
| Bengal and Assam | Eastern Bengal | 0 | 0 39 | —0 39 | 8 23 | 5 42 | + 52 |
| | Assam (Surma) | 0 02 | 0 45 | —0 43 | 5 63 | 5 05 | + 11 |
| | Do (Brahmaputra) | 0 21 | 0 39 | —0 18 | 3 13 | 4 46 | — 30 |
| | Deltaic Bengal | 0 | 0 28 | —0 28 | 10 30 | 4 33 | +138 |
| | Central do | 0 | 0 24 | —0 24 | 3 74 | 3 45 | + 8 |
| | North do | 0 | 0 18 | —0 18 | 1 6 | 3 37 | — 63 |
| | Orissa | 0 | 0 33 | —0 33 | 15 48 | 6 86 | +126 |
| | Chutia Nagpur | 0 | 0 22 | —0 22 | 3 00 | 3 23 | — 7 |
| | Behar (South) | 0 | 0 12 | —0 12 | 0 [illegible] | 2 07 | — 79 |
| | Do (North) | 0 | 0 21 | —0 21 | 0 61 | 2 39 | — 74 |
| North Western Provinces and Oudh | North Western Provinces (East) | 0 | 0 16 | —0 16 | 1 23 | 2 08 | — 41 |
| | Oudh (South) | 0 | 0 06 | —0 06 | 0 05 | 1 55 | — 97 |
| | Do (North) | 0 | 0 13 | —0 13 | 0 12 | 1 70 | — 93 |
| | North Western Provinces (Central) | 0 | 0 07 | —0 07 | 0 01 | 1 33 | — 99 |
| | North Western Provinces (West) | 0 | 0 11 | —0 11 | 0 08 | 1 25 | — 94 |
| | North Western Provinces (Submontane) | 0 | 0 28 | —0 28 | 0 46 | 2 52 | — 82 |
| Punjab | Punjab (South) | 0 06 | 0 15 | —0 09 | 0 22 | 1 49 | — 85 |
| | Do (Central) | 0 04 | 0 18 | —0 14 | 0 36 | 1 94 | — 81 |
| | Do (Submontane) | 0 25 | 0 41 | —0 16 | 0 60 | 3 32 | — 88 |
| | Do (Hill Districts) | 0 32 | 0 94 | —0 62 | 2 39 | 7 83 | — 69 |
| | Do (North West) | 0 2 | 0 40 | —0 18 | 0 81 | 4 65 | — 83 |
| | Do (West) | 0 02 | 0 08 | —0 06 | 0 17 | 1 37 | — 88 |
| Bombay and Malabar Coast Districts (Madras) | Malabar | 0 | 0 07 | —0 07 | 12 52 | 11 98 | + 5 |
| | Madras (South Central) | 0 | 0 04 | —0 04 | 7 21 | 12 79 | — 44 |
| | Coorg | 0 | 0 01 | —0 01 | 12 76 | 9 13 | + 40 |
| | Mysore | 0 | 0 | 0 | 3 03 | 4 62 | — 33 |
| | Konkan | 0 | 0 01 | —0 01 | 4 90 | 2 36 | +109 |
| | Bombay—Deccan | 0 | 0 | 0 | 5 10 | 3 84 | + 33 |
| | Hyderabad (North) Khandeish | 0 | 0 02 | —0 02 | 1 26 | 3 39 | — 63 |
| Central Provinces and Berar | Berar | 0 | 0 06 | —0 06 | 3 14 | 3 28 | — 4 |
| | Central Provinces (West) | 0 | 0 06 | —0 06 | 2 95 | 2 15 | + 37 |
| | Do (Central) | 0 | 0 12 | —0 12 | 1 73 | 2 23 | — 22 |
| | Do (East) | 0 | 0 27 | —0 27 | 1 97 | 2 13 | — 8 |
| Bombay (North) | Guzerat | 0 | 0 02 | —0 02 | 0 02 | 0 62 | — 97 |
| | Kattiawar | 0 | 0 02 | —0 02 | 0 | 0 40 | —100 |
| | Sind | 0 | 0 02 | —0 02 | 0 01 | 0 68 | — 99 |
| Rajputana and Central India | Central India (East) | 0 | 0 05 | —0 05 | 0 13 | 1 46 | — 91 |
| | Rajputana (East) Central India (West) | 0 | 0 01 | —0 01 | 0 | 0 78 | —100 |
| | Rajputana (West) | 0 | 0 01 | —0 01 | 0 | 0 50 | —100 |
| Madras | East Coast (North) | 0 | 0 15 | —0 15 | 12 85 | 9 42 | + 36 |
| | Hyderabad (South) | 0 | 0 02 | —0 02 | 2 71 | 2 42 | + 12 |
| | Madras (Central) | 0 | 0 | 0 | 5 06 | 4 69 | + 8 |
| | East Coast (Central) | 0 | 0 04 | —0 04 | 10 77 | 15 41 | — 30 |
| | Do (South) | 0 | 0 07 | —0 07 | 11 90 | 18 44 | — 35 |
| | Madras (South) | 0 | 0 11 | —0 11 | 4 80 | 14 62 | — 67 |

SIMLA, *the 21st February, 1890*

W L DALLAS,
*Assistant Meteorological Reporter to the Government of India*

E C BUCK,
*Secretary to the Government of India*

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

# Weekly Report on the State of the Season and Prospects of the Crops

**Madras**—*For week ending 22nd February*—Rainfall very slight in Madura and none elsewhere Crops generally good, but withered in parts of Nellore, Chingleput, South Arcot Tanjore, Madura, Tinnevelly Coimbatore, and Salem Paddy blighted in one taluk in North Arcot cotton affected by northerly winds in parts of Tinnevelly Prices rising in ten districts, falling in seven, stationary in others Prospects generally fair

**Bombay**—*For week ending 26th February*—Slight rain in Shikarpur and Hyderabad more wanted for late crops in Karachi and Upper Sind Frontier Crops blighted or damaged by frost or locusts in two districts of Sind indifferent or middling in Poona, Ahmednagar and Satara, cotton in Dharwar blighted, crops otherwise satisfactory Opium in Baroda fair

**Bengal**—*For week ending 25th February*—Weather becoming gradually warmer No rain during the week *Rabi* crops ripening, and harvest prospects generally hopeful Mustard and other early *rabi* crops being gathered Tobacco generally and *ganja* in Rajshahye good Sugar manufacture proceeding with fair outturn in many districts Collection of opium in progress the weather being very favourable Spring rice doing well, and ploughing for early rice and jute going on in some districts Common rice still generally dear, and no marked fluctuation in price reported from any of the districts during the past week No change to report as to condition of people in the area of Balasore where apprehensions of distress have been entertained

**North Western Provinces and Oudh**—*For [illegible] ending 26th February*—Weather generally cloudy and [illegible], but rain holds off *Rabi* harvest has begun in the easter[illegible] The poppy is in flower and is doing well but the [illegible] high winds are unfavourable to the later sowings Supplies are sufficient and fluctuations in prices unimportant

**Punjab**—*For week ending 26th February*—Slight rain has fallen in Ferozepur Rawalpindi and Peshawar Prices are stationary in Hissar Ferozepur and Dera Ismail Khan and rising elsewhere Sowings of extra *rabi* in progress, ploughings for *kharif* have commenced in Lahore Crops are suffering for want of rain in most districts Prospects of wheat doubtful in Amballa Locusts appeared in Rawalpindi and Shahpur, but damaged the crops in only two villages of the latter district Fodder sufficient except in Hissar, Sialkot, Lahore, Dera Ismail Khan, and in parts of Multan

**Central Provinces**—*For week ending 26th February*—Weather warm and rather cloudy towards close of week *Rabi* harvest in progress Estimated outturn of wheat and linseed is up to the average in most districts Prices remain steady

**Burma**—*For week ending 22nd February*—The only district in which rain fell [illegible] Upper Burma in the Bhamo district the crop prospect is not [illegible] elsewhere the prospect is satisfactory In Lower Burma [illegible] Mergui [illegible] paddy is noticeable in four and a fall in two districts In [illegible] the price [illegible] fall in the price in Mandalay and a rise in Yamethin, In Upper Burma fluctuations are shown The food supply is sufficient throughout the Province

**Assam**—*For week ending 26th February*—Weather getting warm Slight rain in Cachar, Sibsagar and Lakhimpur Gathering of mustard, pressing of sugarcane and ploughing for summer rice still continue Tea doing well

**Mysore and Coorg**.—*For week ending 26th February*.—In Mysore the standing crops are in good condition. Paddy and sugarcane harvested in parts. Outturn and prospects generally favourable.

No standing crops in Coorg.

**Berar and Hyderabad**.—*For week ending 26th February*.—In Berar the weather is somewhat warm. Threshing of *jowari* and other *kharif* crops almost finished. *Rabi* in good condition, harvesting commenced. Land being prepared for next season. Fodder sufficient except in Ellichpur and Danapur taluks. Prices unchanged.

No rain at Hyderabad. Weeding of *tabi* crops commenced, *rabi* crops thriving. Prices stationary.

**Central India**.—*For week ending 25th February*.—Opium crop slightly injured by frost in Bhopal. Wheat harvesting commenced in the Nimar district of the Bhopawar Agency, yield below average. Wheat ripening in other parts. Prices of food slightly risen in Jhalna, but falling somewhat in Bhopal. Cultivation restricted in Nimar owing to want of water. Partial rain in Baghelkhand. No other material changes since last report.

**Rajputana**.—*For week ending 26th February*.—Agricultural operations satisfactory except in Kerowli. Standing crops good except in Harowtee and Kerowli. Agricultural stock good. Pasturage or fodder sufficient except in Marwar and Dholpur. Prices rising in Marwar, Kerowli and Harowtee, steady elsewhere.

**Nepal**.—*For week ending 20th February*.—No rain; weather clear, but cloudy at times. Prospect of wheat crop fair. Potatoes are being sown.

E. C. BUCK,

*Secretary to the Government of India.*



# The Gazette of India.


PUBLISHED BY AUTHORITY

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Separate paging is given to this Part in order that it may be filed as a separate compilation.


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## PART I

### Government of India Notifications, Appointments, Promotions, &c.

## HOME DEPARTMENT.

### NOTIFICATIONS —PUBLIC

*Calcutta, the 6th March, 1890*

**No. 490**—In accordance with the provisions of section 18 sub section (1) of the Indian Explosives Act, IV of 1884, and with the directions contained in Home Department Notification No 1964, dated the 2nd September, 1887, the Governor General in Council is pleased to publish, for general information, the following draft rule to be substituted for Rule 6 (vi) of the rules to regulate the transport and importation of explosives (published in Home Department Notification No 1417, dated the 24th June 1887) which he proposes to make under the Act.

The draft will be taken into consideration on the expiry of two months from the date of this Notification

*DRAFT RULE 6 (vi)*

Subject to the exception provided for in clause (e), no explosive shall be conveyed by passenger train except of the kinds and in the manner hereinafter specified in this rule

(a) Safety cartridges and percussion-caps and safety-fuse (for blasting), also fog signals for railway use, which may be conveyed in ordinary wagons or carriages.

**(b) Dynamite which may be carried in the form of cartridges up to the limit of 5lbs, provided that no detonators are carried in the same compartment.**

**(c) Detonators which may be carried to the number of 200, provided that in no case the amount of fulminate of mercury in the package or packages containing the detonators exceeds in the aggregate 3oz (a certificate to this effect being given by the Company, firm or person tendering the detonators for transport or by its or his Agent), provided also that no dynamite is carried in the same compartment**

**(d) Sporting gunpowder or non-safety cartridges packed in double cases as before provided, so long as the gunpowder is contained in one pound tin canisters packed in a stout wooden case with an outer covering of tin or zinc completely spark proof, or in metal lined cases of a pattern approved by the Railway Administration But no outer case shall contain more than 25lbs. of gunpowder and the total consignment of gunpowder or non-safety cartridges by one train shall not exceed 80lbs**

**(e) Explosives may be carried by mixed trains on any line on which goods trains are not running subject to the conditions that not more than one vehicle containing explosives is forwarded at any one time by a mixed train, that the precautions prescribed for conveyance by goods trains are observed, and that directly a wagon containing explosives arrives at a section on which goods trains are running, it is detached from the mixed train**

No 502—His Excellency the Governor General is pleased to confer the privilege of private entrée to Government House upon the Director of Military Education in India

No 505—Her Majesty s Warrant of Precedence dated the 18th October 1876 published with the table and supplementary* graded list under Home Department Notification No 2032, dated the 1st November 1877, directs all other persons who may not be mentioned in this table to rank according to general usage which is to be explained and determined by the Governor General in Council in case any question shall arise In exercise of the power thus conferred on him, His Excellency the Governor General in Council is pleased to determine that the Financial Commissioner of Burma shall take rank with officers in entry No 30 of the table viz, the Financial Commissioners of the Punjab

* Supplementary graded list of Civil Offices not reserved for Members of the Covenanted Civil Service prepared under the orders of the Governor General in Council

ESTABLISHMENTS

*The 1st March 1890*

No 129—Mr F H McLaughlin is permitted to resign Her Majesty s Bengal Civil Service, with effect from the 25th March, 1890 or the subsequent date on which he may sail from India

*The 3rd March 1890*

No 135—Mr J P Hewett, Under Secretary to the Government of India in the Home Department is granted privilege leave for twenty three days, with effect from the 10th instant

No 136—Mr C Cuthbertson Officiating Under Secretary to the Government of Bengal in the Financial and Municipal Departments is appointed to officiate as Under Secretary to the Government of India in the Home Department during the absence of Mr J P Hewett on privilege leave, or until further orders

*The 6th March 1890*

No 147—Lieutenant D J C Macnabb B S C, is confirmed in his appointment as Assistant Commissioner 4th grade Burma with effect from the 5th November 1889

JUDICIAL

*The 1st March, 1890*

No 280—Mr A Phillips, Barrister at Law Standing Counsel for the Presidency of Fort William in Bengal is granted leave under Article 727A of the Civil Service Regulations from the 4th March to the 27th November, 1890, both days inclusive

*The 6th March 1890*

No 309—Mr R L Upton, Solicitor to Government, has obtained leave for eight months from the 21st March 1890, under Article 727A of the Civil Service Regulations.

No 310—Mr W K Eddis is appointed to officiate as Solicitor to Government during the absence on leave of Mr R L Upton or until further orders

POLICE

*The 6th March, 1890*

**No 204—In supersession of Home Department Notification No 65, dated the 22nd January, 1890, and under section 8 of Act VIII of 1879 (an Act for the**

prevention of the murder of female infants), the Governor General in Council is pleased to confirm the following rules drawn up by the Government of Bombay under the provisions of section 2 of that Act for regulating the marriage expenses of the Kadva Kunbi caste in the Districts of Ahmedabad and Kaira

These rules shall come into force from date of their publication, and shall apply to the Kadva Kunbis in all villages of the Ahmedabad and Kaira Districts

*Rules under Act VIII of 1870 for regulating the marriage expenses of the Kadva Kunbis in the Ahmedabad and Kaira Districts*

1 The chánllo to be given at betrothal by the father or guardian of the bride to the father or guardian of the bridegroom shall not exceed Re 1 and seven soparis or betel nuts

2 The marriage chánllo to be paid by the father or guardian of the bride to the father or guardian of the bridegroom may be Re 1 and shall not exceed Rs 101, and one rupee on account of the fee to the Unja Máta shall be deducted from the amount so paid

3 The value of the cocoanuts to be distributed among the marriage procession or at other places on the occasion may be Re 1 and shall not exceed Rs 10

4 The expenses of the "Mosalu" may be Re 1 and shall not exceed Rs 10 on all accounts

Mosálu is a marriage present by the bride's maternal relations

5 The payment on account of "Chhedo Jhalá man may be Re 1 and shall not exceed Rs 2

Chhedo Jhalâman means the ceremony when the bridegroom touches the fringe of his mother in law's dress

6 The payment on account of "Mahi Matlu may be Re 1 and shall not exceed Rs 5

Mahi Mátlu is the gift of an earthen pot with eatables at the time of the departure of the bride groom's party after the marriage is over

7 The payment on account of Purat may be Re 1 and shall not exceed Rs 5

Purat means the gift of metal vessels at the departure of the bridegroom after the marriage is over

8 The amount to be paid to the bride's mother in law on account of 'Page Payanu may be Re 1 and shall not exceed Rs 7

Page Payanu means a gift to be paid at the time of prostration of the bride before her mother in law

9 Not more than 5 Dasaiyan or dinner parties shall be given by the bride's family to the bridegroom's and the number of guests at each shall not exceed 25

10 The expenses of the Ján or marriage party going to the bride's village and defrayed by the bride's family may be Re 1 but shall not exceed Rs 30, besides not more than five dinner parties as mentioned in Rule 9 provided that if the party stays longer more dinner parties may be given on condition that the total number of meals given does not exceed 125

11 The amount to be paid on all accounts to the bridegroom's friends on the occasion of the bride's going to her husband's house with her first child may be Re 1 and shall not exceed Rs 11 Besides this the bride's father may give a present of clothes and ornaments

12 The 'Natra' Chanllo to be given by the father or guardian of the bride to the father or guardian of the bridegroom or to the bridegroom himself may be Re 1 and shall not exceed Rs 100 Ornaments should be bought with this money which will be the wife's property during her life and after her death will belong to her husband

13 The father or guardian of the bride shall not take any money from the bridegroom or from the parents or guardian of the bridegroom or guardian of the bridegroom on account of giving his daughter

14 On any occasion when the bridegroom is invited to his father in law's house the amount to be paid to him as 'Pagdi * shall not exceed Rs 2 He shall not take with him more than five men

* Lit Turban

15 Nothing in the above rules shall prevent the acceptance of customary presents of sweetmeats &c, on the usual occasions or of such assistance or allowance as the bride's father may wish to give or make when his daughter and her husband set up house for themselves provided that such gifts shall not be claimable under any pretext and that they shall not be used by or applied for the use or benefit of the bridegroom's father

16 (a) When a person marries a second wife, the amount of chánllo shall not exceed Rs 100

(b) When a person marries a second wife *during the life time of the first*, the chánllo paid by the relations of the second wife may be Re 1, but shall not exceed Rs 5, and no other payment on any account whatever shall be made or received by either party

(c) In such cases reasonable maintenance shall be allowed to the first wife according to her husband's means and he shall also give her ornaments worth not less than Re 1, and not exceeding Rs. 100

17 In case of Bahina var marriages the chánllo shall not exceed one rupee

18 Every betrothal or marriage or nátra shall be reported to the Taláti for registration without fee and the amount of the chanllo agreed upon shall be stated at the same time

ECCLESIASTICAL

*The 3rd March 1890*

**No 71**—The Reverend L F Phillips, a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment to be Senior Chaplain, with effect from the 7th February, 1890

*The 6th March 1890*

**No 74**—The services of the Reverend G A Ford are placed at the disposal of the Government of the North Western Provinces and Oudh with effect from the date of his making over charge of his duties at Mandalay

C J LYALL

*Offg Secretary to the Government of India*

## REVENUE AND AGRICULTURAL DEPARTMENT

NOTIFICATIONS—FORESTS

*Calcutta the 7th March 1890*

**No 111-F C**—The undermentioned officers who have been appointed by Her Majesty's Secretary of State to the Forest Department of India are appointed to be Assistant Conservators of the 3rd grade, with effect from the dates specified opposite their names, and are posted to the Provinces noted below —

Mr W H Lovegrove Bengal—2nd January 1890

" A M F Caccia, " P H Clutterbuck, " W F Lloyd — Central Provinces,—24th December 1889.

" G R Long, " W T T McHarg, " C W A Bruce, — Burma,—6th January 1890

*The 7th March, 1890*

**No 116-F C**—The following transfers are made in the interests of the public service —

Mr C F Elliott Deputy Conservator of Forests 2nd (Officiating 1st) grade—from the Punjab to Baluchistan

Mr J H Lace Assistant Conservator 1st grade and Officiating Deputy Conservator, 4th grade—from Baluchistan to the Punjab

PATENTS.

*The 5th March, 1890*

**No 485-P**—Specifications of the under mentioned invention have been filed, under the provisions of Act V of 1888 in the Office of the Secretary appointed under the Inventions and Designs Act 1888 Copies have been sent to the Governments of Fort St George and Bombay and the Chief Commissioner of Burma A copy of every specification is open to public inspection, from 11 A M to 4 P M at the Office of the Secretary appointed under the Inventions and Designs Act 1888 at No 13, Wood Street upon payment of a fee of one Rupee A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying —

No 69 of 1888—John Merwyn Wrench one of the executors of the will of the late Mr W S Bocquet of Rawalpindi India District Locomotive and Carriage Superintendent North-Western Railway for a machine for pressing cotton and other substances of like nature

No 135 of 1889—Damodardas Jamnadas Tolat at present Proprietor of the Patent Hand Loom Warp Manufacturing Company at Surat for a chain mule warping machine

No 195 of 1889—Alfred Ashby Frederick Davis Supervisor in the Public Works Department of the Government of Bengal and Henry Haward Head Assistant in the Photographic Department of the Government of India both at present residing at No 21 Royd Street in the City of Calcutta for a further improvement in punkah pulling machines

No 234 of 1889—Theophilus Coad of Great Britain residing at Forest Gate Essex England for improved lens for deflecting light

No 265 of 1889—Thomas Ker M Inst C E Executive Engineer Public Works Department Government of India B B and C I Ry Abu Road Station Rajputana for improvements in and relating to sleepers for the permanent way of railways

**No 486-P**—The under mentioned designs have been registered under the provisions of Act V of 1888 in the Office of the Secretary appointed under the Inventions and Designs Act, 1888 Copies of the designs have been sent to the Governments of Fort St George and Bombay, and the Chief Commissioner of Burma A copy of every design is open to public inspection, from 11 A M to 4 P M, at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No 13 Wood Street, upon payment of a fee of one Rupee —

No 1 of 1890—Joh Walser of Herisan near St Gallen in Switzerland Manufacturer for a design consisting of a stalk bearing buds and leaves of various alternating colours embroidered on different kinds of grounds to be used on piece goods fancy muslins or silk embroidered muslins and the like

No 2 of 1890—Joh Walser of Herisan near St Gallen in Switzerland Manufacturer for a design consisting of a stalk and leaf with three fruits embroidered in various colours on different coloured grounds to be used on piece goods fancy muslins or silk embroidered muslins and the like

No 3 of 1890, No 4 of 1890, No 5 of 1890, No 6 of 1890, No 7 of 1890, No 8 of 1890, No 9 of 1890 — Messrs Ker Dods & Co Merchants of 81 Clive Street Calcutta for designs consisting of ornamental border for shawls &c with ornamental corner pieces worked in different combinations of colour

E C BUCK,

*Secretary to the Government of India*

## FOREIGN DEPARTMENT

### NOTIFICATIONS

*Fort William, the 1st March, 1890*

No 306 *G*—Lieutenant H L Showers Bengal Staff Corps Wing Officer, Meywar Bhil Corps, is appointed to officiate as Wing Officer and Adjutant of the Erinpura Irregular Force with effect from the date of assuming charge, and during the absence on furlough of Lieutenant F T C Hughes, or until further orders

*The 4th March 1890*

No 317 *G*—The services of Colonel C K M Walter Bengal Staff Corps Resident of the 1st class, and Governor General s Agent in Rajputana are replaced at the disposal of the Military Department, with effect from the 20th March, 1890

No 320 *G*—Colonel G H Trevor Madras Staff Corps, Resident of the 2nd class and Commissioner of Ajmere is appointed to be a Resident of the 1st class, and Governor General s Agent in Rajputana, with effect from the date of assuming charge *vice* Colonel C K M Walter whose services have been replaced at the disposal of the Military Department

No 327 *G*—The leave to Bombay for three months to study the native languages, granted to Lieutenant A D A G Bannerman Probationer Bengal Staff Corps officiating Squadron Officer (on probation) 2nd Regiment, Central India Horse in Foreign Department notification, No 1465 G dated the 16th August 1889, is extended by five days

*The 5th March, 1890*

No 778 *I*—In section 13 of the Hyderabad Assigned Districts Courts Law, 1889 there shall be inserted after the words Code of Civil Procedure the words and figures or in the Hyderabad Assigned Districts Small Cause Courts Law 1889 or in this Law and for the proviso to the same section the following shall be substituted namely —

" Provided that, except in so far as it may affect the exclusive jurisdiction of a Court of Small Causes or a Court invested with the jurisdiction of a Court of Small Causes, a direction given under this section shall not empower any Court to exercise any powers or deal with any business beyond the limits of its proper jurisdiction '

No 343 *G*—With reference to the notifications of the Government of India in the Foreign Department, Nos 286 I and 287 I, dated the 23rd January, 1884, the Governor General in Council is pleased to appoint Lieutenant K D Erskine, Bengal Staff Corps, Assistant to the Governor General s Agent in Rajputana, to be the Magistrate of Abu *vice* Lieutenant L Impey with effect from the forenoon of the 8th February, 1890

*The 6th March, 1890*

No 345 *G*—Surgeon Major T F Mullen, M D Indian Medical Service (Bengal), Agency Surgeon at Ulwar and officiating Residency Surgeon in the Persian Gulf, is appointed to be Medical Officer of the Meywar Bheel Corps, with effect from the 1st August, 1889, *vice* Surgeon W W Webb M B, resigned

Surgeon Major T F Mullen will continue to officiate as Residency Surgeon in the Persian Gulf until relieved

No 353 *G*—Colonel J Biddulph, Bengal Staff Corps Political Agent of the 1st class is, on return from furlough appointed to be a Resident of the 2nd class and Commissioner of Ajmere with effect from the date of assuming charge, *vice* Colonel G H Trevor promoted

No 355 *G*—The following postings are made in the Baluchistan Agency with effect from the date of assuming charge —

Captain G F Chenevix Trench, Bombay Staff Corps officiating Political Assistant of the 2nd class, to be Assistant Political Agent in Quetta and Pishin

Lieutenant W M Cubitt Bengal Staff Corps officiating Political Assistant of the 2nd class to be Assistant Political Agent at Thal Chotiali

Lieutenant S H Godfrey Bombay Staff Corps officiating Political Assistant of the 3rd class, to be Assistant Political Agent in Zhob

No 357 *G*—Captain I MacIvor Bengal Staff Corps Political Agent of the 3rd class is posted as Political Agent in Zhob, with effect from the 1st January 1890

No 360 *G*—Lieutenant C Archer Bengal Staff Corps Political Assistant of the 2nd class is, on return from privilege leave, posted as First Assistant to the Governor General s Agent in Baluchistan with effect from the date of assuming charge

No 362 *G*—The services of Mr E G Colvin, officiating Political Agent of the 3rd class are replaced at the disposal of the Government of Bengal with effect from the date on which he may be relieved of his duties as First Assistant to the Governor General s Agent in Baluchistan

W J CUNINGHAM
*Offg Secretary to the Government of India*

## FINANCE AND COMMERCE DEPARTMENT

### NOTIFICATIONS

### LEAVE AND APPOINTMENTS

*Calcutta, the 6th March 1890*

No 1117—Mr U C Chakravarti Chief Superintendent, attached to the Office of the Comptroller Central Provinces is granted privilege leave for two months from such date in March, 1890 as he may avail himself of it

Mr David Hopson Senior Superintendent in the Office of the Comptroller Central Provinces is appointed to act as Chief Superintendent during Mr Chakravarti s absence on privilege leave

*The 7th March 1890*

No 1119—Mr R C Chapman, Assistant Accountant General and Inspector of Local Fund Accounts in Madras is granted leave on medical certificate out of India for one year and

six months from the 8th April, 1890, or such subsequent date as he may avail himself of it

Mr A H Anthony is appointed Assistant Accountant General and Inspector of Local Fund Accounts in Madras

No 1135.—Mr H J Brereton, Deputy Accountant General, North Western Provinces and Oudh, is granted privilege leave for twenty one days from the 14th March, 1890

## Separate Revenue

### Salt

*The 5th March 1890*

No 1092—In exercise of the powers conferred by the Indian Salt Act XII of 1882 the Governor General in Council directs that the following rules shall be substituted for rules 1 and 2 of the rules published in the Notification of this Department No 6007, dated the 29th November 1889 —

"1 These rules shall apply to Calcutta as for the time being defined by or under the Calcutta Municipal Consolidation Act 1888 and to the area included in a radius of two miles from the limits of Calcutta as so defined, and shall have effect therein on and from the 8th March 1890

"2 The importation into Calcutta or such area as aforesaid of the salt known in Calcutta and other parts of Bengal as *puckwa*, being salt which has been obtained in the manufacture of saltpetre, and on which the duty for the time being imposed under section 7 of the Act has not been paid at the place where the salt was obtained as on salt manufactured in the part of British India where that place is situated is prohibited absolutely

No 1093—In exercise of the power conferred by the last paragraph of section 1 of the Indian Salt Act XII of 1882 and in supersession of the Notification in this Department, No 6005 dated the 29th November, 1889 the Governor General in Council is pleased to extend with effect from the date of publication of this Notification the whole of the said Act, except the portions thereof specified in the second paragraph of section 1 which are already in force and section 31 to Calcutta as for the time being defined by or under the Calcutta Municipal Consolidation Act 1888 and to the area included in a radius of two miles from the limits of Calcutta as so defined

E J SINKINSON

*Secretary to the Government of India*

## MILITARY DEPARTMENT

*Fort William, the 7th March, 1890*

### Appointments

### Chin Lushai Expedition

No 215—First class Veterinary Surgeon J A Nunn, Army Veterinary Department, to have the rank of Inspecting Veterinary Surgeon while employed with the Chittagong Column of the Chin Lushai Expedition Dated 10th January, 1890

### Army Remount Department

No. 216—The tenure of the appointment of Colonel J Ewing, Madras Staff Corps, in the Army Remount Department in India, is extended to the 5th March, 1892

### Medical Department

No 217—The tenure of the appointment of Surgeon General W A Thomson M B, Medical Staff as Surgeon General Her Majesty's Forces Bengal, and Principal Medical Officer Her Majesty's British Forces in India is extended to the 10th March, 1892

### Furlough and Leave

No 218—The undermentioned officers are granted furlough out of India —

Colonel R M B Thomas Bengal Staff Corps Deputy Commissioner 3rd class officiating 2nd class Central Provinces (p a) for one year and 115 days under rule IX of the regulations of 1868

Colonel J W A Michell Bengal Staff Corps Commandant, 13th (The Shekhawati) Regiment of Bengal Infantry (p a) for one year and 182 days under rule IX of the regulations of 1868

Major T F Hobday Bengal Staff Corps Assistant Commissary General 2nd class (p a) for one year, under rule IX of the regulations of 1868

Captain J Sherston D S O, The Rifle Brigade District Staff Officer, 2nd class, (m c) for six months under Article 689, Army Regulations India Volume I Part I

Surgeon Major F Sanders, (m c) for 290 days under rules IX and XV of the regulations of 1868

Conductor R Straughan, Sub Engineer 3rd grade, Public Works Department Punjab, (m c) for one year, under rule I of the regulations of 1875

No 219—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty —

Colonel S J Browne Bengal Staff Corps, 6th Regiment of Punjab Infantry Punjab Frontier Force for one year Pension Service—36th year commenced 5th March 1890

Colonel G Atkins Bengal Staff Corps 1st Regiment of Bengal Infantry, for one year Pension Service—34th year commenced 3rd February 1890

Colonel A H Prinsep, Bengal Cavalry 11th (Prince of Wales Own) Regiment of Bengal Lancers for 213 days Pension Service—34th year commenced 2nd December, 1889

Colonel H M Pratt, C B, Bengal Staff Corps, 2nd (or Hill) Regiment of Sikh Infantry, Punjab Frontier Force for one year Pension Service—34th year commenced 17th December, 1889

Major D S Cuninghame Bengal Staff Corps, 1st Regiment of Punjab Cavalry Punjab Frontier Force for one year Pension Service—25th year commenced 28th January, 1890

Major H C Lamb, Bengal Staff Corps 4th Regiment of Bengal Cavalry, for one year

Pension Service—21st year commenced 5th May, 1889

Lieutenant W B Mullins, Bengal Staff Corps, 33rd Regiment of Bengal Infantry, for one year Pension Service—11th year commenced 14th January, 1890

Lieutenant H E Whiffin, Bengal Staff Corps, 13th (Duke of Connaught s) Regiment of Bengal Lancers, for one year Pension Service—8th year commenced 27th January, 1890

No 220—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps the leave to have effect in India fromthe date of being struck off duty till the date of sailing the specified period to count from the date of leaving India —

Lieutenant E G Wright, Bengal Staff Corps 10th Regiment of Bengal Infantry, for one year Pension service—5th year commenced 9th May 1889

No 221—Conductor G C Goff, Ordnance Department is granted leave in India (m c) for 182 days under the leave rules published in Clause 167 India Army Circulars, 1889 in extension of the furlough granted to him in G G O No 790 of 1888 and No 882 of 1889

## PROMOTIONS

No 222—The following promotions are made, subject to Her Majesty s approval —

*To be Colonels in the Army*

Lieutenant Colonel Henry Elliott Dashwood Bayley Madras General List, Infantry —3rd March 1890

Lieutenant Colonel Charles Lewis Prendergast Bengal General List, Infantry —4th March, 1890

### BENGAL STAFF CORPS

*To be Lieutenant Colonel*

Major John Francis James Miller,—1st March, 1890

### PUBLIC WORKS DEPARTMENT

No 223.—Honorary Lieutenant and Assistant Commissary Philip Justin Ryan Assistant Engineer 1st grade North Western Provinces and Oudh, to be Deputy Commissary,

Honorary Lieutenant and Deputy Assistant Commissary John Howlett Quilter Assistant Engineer, 1st grade Military Works Department, to be Assistant Commissary,

Honorary Lieutenant and Deputy Assistant Commissary James Tuck is absorbed in the grade of Deputy Assistant Commissary

with effect from the 1st October 1889, *vice* Honorary Captain and Deputy Commissary Andrew Forsyth, retired

No 224—Barrack Sergeants Samuel Duke Jeremiah O'Leary, Michael Walsh, and Louis Murray, to be Sub-Conductors, Supernumerary,

Sergeant Charles Gentry, Supervisor, 1st grade, Punjab Irrigation, to be Sub-Conductor,

with effect from the 1st October, 1889, to fill an existing vacancy

(This cancels G G O No 1043 of 1889)

No 225—Sergeant John Lee Supervisor 2nd grade, North Western Provinces and Oudh, to be Sub Conductor with effect from the 8th November, 1889, *vice* Sub Conductor Robert Edwards, deceased

No 226—Sergeant Arthur Malpass, Sub Engineer 2nd grade Military Works Department, to be Sub Conductor with effect from the 3rd February, 1890, *vice* Sub Conductor Charles Lewis, retired

### PUNJAB FRONTIER FORCE

No 227—*5th Punjab Infantry*—

Havildar Zamán Ali to be Jemadar *vice* Pasand Khan promoted with effect from the 1st October 1889

## REWARDS

### ORDER OF BRITISH INDIA

No 228—The Governor General in Council is pleased to admit the undermentioned native officer to the 2nd class of the Order of British India from the date specified —

### BOMBAY

*To the 2nd class with the title of " Bahadur*

Risaldar Babaji Rao Pawar His Excellency the Governor s Body Guard, Bombay, *vice* pensioned Risaldar Matabakhsh *Bahadur*, 1st Bombay Lancers deceased —5th December, 1889

## VOLUNTEER CORPS

### PROMOTIONS

No 229—*Northern Bengal Mounted Rifles*—

Lieutenant George Edward Le Fleming Davys to be Captain, *vice* Warren, deceased

### RETIREMENTS

No. 230—*East Indian Railway Volunteer Rifle Corps*—

Captain (Honorary Major) William Ward resigns his commission and is permitted on retirement, to retain his rank and wear the uniform of the corps

E. H H COLLEN

*Secretary to the Government of India.*

## MILITARY DEPARTMENT

### NOTIFICATION

*Calcutta the 7th March 1890*

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under mentioned Commissioned Officers, on the dates specified were received in the Military Department between the 11th January and the 7th March, 1890 —

| Corps | Rank and Names | Date of Decease | Place of Decease | Testate or Intestate. | REMARKS |
|---|---|---|---|---|---|
| 1st Battalion Rifle Brigade | Major C V Eccles | 21st February 1890 | Bareilly | No will found | |
| Army Medical Staff | Surgeon F W Hennessy | 26th February 1890 | Lucknow | | |
| 8th Bengal Cavalry | Lieutenant J D McAndrew | 28th February 1890 | Nowgong | | |
| 2nd Battalion Lincolnshire Regiment | 2nd Lieutenant F A Busteed | 4th March 1890 | Cawnpore | | |

E H H COLLEN

*Secretary to the Government of India*

## PUBLIC WORKS DEPARTMENT

### NOTIFICATIONS

*Calcutta the 1st March 1890*

No 97 —Mr I S Sherlock Hubbard, Examiner of Accounts 4th class 2nd grade, is promoted to Examiner of Accounts 4th class, 1st grade, sub *pro tem* with effect from the 29th November 1889

No 98 —Mr H C E Vernon Executive Engineer 3rd grade, North Western Provinces and Oudh is permitted, at his own request to resign his appointment in the Public Works Department

No 99 —With reference to Public Works Department Notification No 75 dated 12th February 1890, Mr W F Curry Deputy Examiner of Accounts attached to the Office of the Examiner of Public Works Accounts, Bengal is transferred to the Office of the Examiner of Public Works Accounts, Burma

No 100 —CORRIGENDUM —In Public Works Department Notification, No 33 dated 23rd February 1890 replacing the services of Major W Pitt R E Executive Engineer 3rd grade at the disposal of the Military Department, *for* 15th March, 1890 *read* 7th March, 1890

*The 5th March 1890*

No 102 —Lieutenant Colonel J A Little, S C, Officiating Deputy Consulting Engineer for Railways Calcutta, and Captain J Burn Murdoch, R E, and Mr R C Dyson, Officiating Deputy Consulting Engineer for Railway Bombay, are confirmed in their appointments

No 103 —ADDENDUM —To Public Work Department Notification No 69 dated the 10t February 1890 granting Mr F G Heaver Deputy Examiner of Accounts furlough out c India, *add*—with effect from the 15th Marc 1890 or such subsequent da e as he may ava himself of it

No 104 —Mr J E Eaglesome, Assistar Engineer 3rd grade, State Railways, is promo ed to Assistant Engineer, 2nd grade, with effec from the 13th December, 1889

*The 7th March 1890*

No 105 —With reference to Public Work Department Notification No 30 dated the 21 January 1890 it is hereby notified that th orders of Public Works Department Resolutio No 89 G dated 13th January 1889 relative t the separation of the lists for the promotion c Superintending Engineers of the Militar Works and Public Works Departments respec ively have effect from the 1st December, 1889

No 106 —Mr R A English, Examiner, 4t class 3rd grade, sub *pro tem*, officiated Assistant Secretary to the Government of Indi Public Works Department, from the 27th Janu ary to the 28th February, 1890

No 107 —Mr A C Newcombe, Examine 4th class 3rd grade, attached to the Office c the Examiner Public Works Accounts, Bomba is appointed to officiate as Assistant Secretar to the Government of India Public Works De partment, during the absence on privilege leav of Mr J E Dallas or until further orders

**No 108** —The Governor General in Council is pleased to order the following promotions and reversions to and in the classes of Chief and Superintending Engineers, with effect from the dates specified —

| NAMES | From | To | Nature of promotion | With effect from |
|---|---|---|---|---|
| Brockman W D | Superintending Engineer 1st class sub *pro tem* | Superintending Engineer 1st class | Permanent | 7th December 1889 |
| Skipwith Lieutenant Colonel G T R E | Superintending Engineer 2nd class | Superintending Engineer 1st class | Sub *pro tem* | 7th |
| Ottley Major J W R E | Superintending Engineer 2nd class sub *pro tem* | Superintending Engineer 2nd class | Permanent | 7th |
| Gracey Lieutenant-Colonel T R E | Superintending Engineer 2nd class temporary rank | Superintending Engineer 2nd class | Sub *pro tem* | 7th |
| Gath rer A B | Superintending Engineer 3rd class | Superintending Engineer 2nd class | Temporary | 7th |
| Richard H J | Executive Engineer 1st grade | Superintending Engineer 3rd class | Permanent | 7th |
| Home, Lieutenant-Colonel F J R E | Chief Engineer 3rd class temporary rank | Chief Engineer 3rd class | Permanent | 10th |
| Storey H F | Superintending Engineer 1st class sub *pro tem* | Superintending Engineer 1st class | Permanent | 10th |
| Walker F B | Superintending Engineer 2nd class | Superintending Engineer 1st class | Sub *pro tem* | 10th |
| Hughes A J | Superintending Engineer 2nd class sub *pro tem* | Superintending Engineer 2nd class | Permanent | 10th |
| Corbett Major F V R E | Superintending Engineer 3rd class temporary rank | Superintending Engineer 3rd class | Permanent | 1 th |
| Corbett Major F V R E | Superintending Engineer 3rd class | Superintending Engineer 2nd class | Sub *pro tem* | 10th |
| Smith Colonel C J R E | Chief Engineer 2nd class | Chief Engineer 1st class | Sub *pro tem* | 17th |
| H me Lieutenant-Colonel F J R E | Chief Engineer 3rd class | Chief Engineer 2nd class | Sub *pro tem* | 17th |
| Fir brace Lieutenant Colonel F R E | Superintending Engineer 1st class | Chief Engineer 3rd class | Sub *pro tem* | 7th |
| Buyers J W C I I | Superintending Engineer 2nd class | Superintending Engineer 1st class | Sub *pro tem* | 17th |
| Odl ng C W | Superintending Engineer 3rd class | Superintending Engineer 2nd class | Sub *pro tem* | 7th |
| Jopp Colonel K A R E | Executive Engineer 1st grade | Superintending Engineer 3rd class | Sub *pro tem* | 17th |
| S th Colonel C J R E | Chief Engineer 1st class sub *pro tem* | Chief Engineer 1st class | Permanent | 3 th |
| McN ile Colonel J M R E | Chief Engineer 2nd class | Chief Engineer 1st class | Sub *pro tem* | 3 th |
| Steel Colonel J P R E | Chief Engineer 2nd class sub *pro tem* | Chief Engineer 2nd class | Permanent | 3 th |
| Harrison Lieutenant Colonel C W I R E | Chief Engineer 3rd class temporary rank | Chief Engineer 3rd class | Permanent | 30th |
| Harrison Lieutenant Colonel C W I R E | Chief Engineer 3rd class | Chief Engineer 2nd class | Sub *pro tem* | 3 th |
| Skipwith Lieutenant Colonel G T R E | Superintending Engineer 1st class sub *pro tem* | Superintending Engineer 1st class | Permanent | 30th |
| Marshall Lieutenant Colonel G F I R E | Superintending Engineer 2nd class | Superintending Engineer 1st class | Sub *pro tem* | 3 th |
| Fenner H A S | Superintending Engineer 2nd class sub *pro tem* | Superintending Engineer 2nd class | Permanent | 3 th |
| Ramsay J | Superintending Engineer 3rd class sub *pro tem* | Superintending Engineer 2nd class | Sub *pro tem* | 3 th |
| Beresford J S | Superintending Engineer 3rd class temporary rank | Superintending Engineer 3rd class | Permanent | 3 th |
| La Touche H C D | Superintending Engineer 2nd class | Superintending Engineer 1st class | Permanent | 3 February 1890 |
| Ottley Major J W R E | Superintending Engineer 2nd class | Superintending Engineer 1st class | Sub *pro tem* | 3 |
| Glass, J G H | Superintending Engineer 2nd class sub *pro tem* | Superintending Engineer 2nd class | Permanent | 3 |
| Beresford J S | Superintending Engineer 3rd class | Superintending Engineer 2nd class | Sub *pro tem* | 3 d |
| Alexander J W | Superintending Engineer 3rd class temporary rank | Superintending Engineer 3rd class | Permanent | 3 d |
| Garbett H | Superintending Engineer 1st class temporary rank | Superintending Engineer 2nd class | | 5th |
| Gath rer A B | Superintending Engineer 2nd class temporary rank | Superintending Engineer 3rd class | | 5th |

The promotions of officers from 30th December, 1889 as notified in Public Works Department Notification No 20, dated the 13th January, 1890 are hereby superseded

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TELEGRAPH

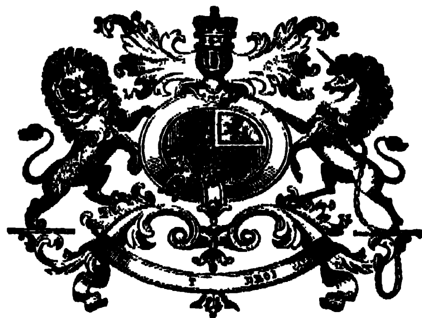
*The 3rd March 1890*

**No 101** —His Excellency the Governor General in Council is pleased to order the following permanent promotion in the Persian Gulf Section of the Indo European Telegraph Department with effect from the 31st October 1889 —

| Name | From | To | REMARKS |
|---|---|---|---|
| J P Hawkins | Clerk 1st grade | Assistant Superintendent | *Vice* Mr W A New ha n deceased |

R. C B PEMBERTON *Colonel, R E*
*Secretary to the Government of India*

I B



# The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 8 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

## PART II

Notifications by High Court Comptroller General, &c

### GAZETTE OF INDIA

NOTICE

*The 12th October 1889*

From the 9th November next, till further notice the complete *Gazette of India* will be published at Calcutta After the 2nd November all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta

*Revised rates from 1st January 1887*

| | p a m | | |
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| Postage | 5 | 8 | 0 |
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Complaints regarding non receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due

Attention is invited to the Circular Memo of the Government of India Home Department, of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day s Gazette

Matter intended for publication in the Supplement should reach the Press not later than Thursday

E J DEAN

*Publisher Gazette of India*

### AGENT TO THE GOVERNOR GENERAL RAJPUTANA

NOTIFICATIONS

*Abu the 28th February 1890*

**No 837 G** —With reference to Foreign Department Notification, No 157 G dated 6th February 1890 Lieutenant C A Kemball, Bombay Staff Corps assumed charge of his duties as Assistant to the Agent to the Governor General in Rajputana on the afternoon of the 26th idem

*The 3rd March, 1890*

**No 864 G** —Surgeon G J R Bell, M B Indian Medical Service (Bengal) Officiating Civil Surgeon Bikaneer availed himself on the afternoon of the 11th February, 1890, of the privilege leave granted him in Foreign Department Notification, No 261, dated 20th idem

By Order,

K D ERSKINE *Lieut*,

for *First Asst Agent to the Govr Genl Rajputana*

*[State]ment of Government Promissory Notes enfaced for payment of Interest in London under deduction of amount re transferred to India, and outstanding in the Books of the Bank of Bengal on the 28th February 1890*

| PARTICULARS. | 3½ ... 1835 | 4 [per] c[e]n[t] Lo[ans] | | | | | | | 4½ [per] cen[t] Loan | | | | Tr... Loan 1879 ... | 5 per cent Loan 1856-57 | GRAND TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Of 1832-33 | Of 1835-36 | Of 1842-43 | Of 1854-55 | Transf ... 1865 | Reduced 4 per cent Loan of 1879 | Total | Of 187[illegible] | Of [illegible]8 | T... 1879 ... | Total | | | |
| [Bala]nce of 15th February 1890 | 54 700 | 11 29 38[illegible] | 25 [illegible] 900 | 2,46 77 000 | 1 06 31 3[illegible] | 3 93 13 [illegible]00 | 1 98 72 700 | 9 81,49 787 | 39 [illegible]00 | 71,48 000 | 11 08 39,800 | 11 80 27 300 | 1 33 800 | 32 200 | 21 63,97 787 |
| Amount enfaced at Madras between 10th and 28th February 1890 | | | | | 8 000 | | | 8 000 | | | | | | | 8 000 |
| Amount enfaced at Bombay between 16th and 28th February 1890 | | | | 3,700 | | 63 500 | 8 800 | 71 000 | | | | | | | 71 000 |
| Amount enfaced at Calcutta between 16th and 28th February 1890 | | | 7 000 | 1 10 000 | 23 [illegible]00 | 2,47 600 | 34 500 | 4,22 600 | | | 12 000 | 12,000 | | | 4,34,600 |
| [Dedu]ct— | 54 700 | 11 29,387 | 25 32 900 | 2 47 90 700 | 1 06 62 800 | 3 96 24 600 | 1 99 11 000 | 9 86 51 387 | 39 500 | 71 48 000 | 11 08 51 800 | 11 80,39 300 | 1 33,800 | 32,200 | 21 69,11,387 |
| Amount written off in the London Registers | | | | 3 [illegible]9 800 | 75 000 | 2 61 000 | 45 500 | 7 61 300 | | 500 | 36 000 | 36 500 | | | 7 97 800 |
| Balance on 28th February 1890 | 54 700 | 11 29 387 | 2[illegible] 32 900 | 2,44 10 900 | 1 05 87 800 | 3 93 63 600 | 1 98 65 500 | 9 78 90 087 | 39 500 | 71 47 500 | 11 08 15 800 | 11 80 02 800 | 1 33,800 | 32 200 | 21 61 13 587 |

N[ote].—... month ... 1887 to 31 Dec ... face ... from India ... 6 84 lakhs ... 358 lakhs
... 1890 ... 1890 ... 5
... 16th ... 3 ... 3
... 1st Feb ... 15th Feb ... 5
... 6th ... to 28th ... 5 ... 8
6 19 lakhs ... 5,395 lakhs
5 395

## Statement of the Affairs of the Bank of Bengal for the week ending 4th March 1890.

| LIABILITIES | | R | a | p | ASSETS | | R | a | p |
|---|---|---|---|---|---|---|---|---|---|
| Capital paid up | | 2 00 00 000 | 0 | 0 | Government Securities | | 11 78 417 | 8 | 0 |
| | | | | | Other authorised Investments | | 57 80 936 | 0 | 0 |
| Reserve Fund | | 38,00 000 | 0 | 0 | Loans on Government and other authorised Securities | | 1 93 48,418 | 8 | 2 |
| | | | | | Accounts of Credit on Government and other authorised Securities | | 1 12 89 250 | 14 | 8 |
| Public Deposits at Head Office | R 77 00 532 a 5 p 6 | 1 83 67 373 | 6 | 6 | Bills discounted and purchased | | 1 84 58 589 | 3 | 4 |
| Public Deposits at Branches | 1 06 66 841 1 0 | | | | Balances with other Banks | | 9 19 912 | 15 | 9 |
| | | | | | Bullion | | 7 08 | 0 | 0 |
| | | | | | Dead Stock | | 12 31 075 | 4 | 9 |
| | | | | | Stamps | | 13,648 | 7 | 0 |
| | | | | | Sundries | | 3 18 684 | 2 | 2 |
| Other Deposits at Head Office and Branches | | 3 02 57 963 | 4 | 1 | | | 5 87 46 060 | 15 | 10 |
| Bank Post Bills &c | | 4 11 435 | 12 | 0 | Cash and Currency Notes at Head Office | R 76 82 483 a 4 p 7 | 1 68 51 101 | 15 | 3 |
| Sundries | | 7 60 390 | 8 | 6 | Cash and Currency Notes at Branches | 91 68 618 10 8 | | | |
| RUPEES | | 7 55 97 162 | 15 | 1 | RUPEES | | 7 55 97 162 | 15 | 1 |

By Order of the Directors

BANK OF BENGAL
*Calcutta the 6th March 1890*

F T LEWIS
*Offg Chief Accountant*

W D CRUICKSHANK
*Secretary & Treasurer*

Rate for Demand Loans 11 per cent

Percentage 33 8

## CHIEF COMMISSIONER OF AJMERE MERWARA.

### NOTIFICATION

*Abu the 21st February, 1890*

**No 181—96 *III***—With reference to the orders issued by the Agent to the Governor General, Rajputana under Notification No 224 C, dated the 11th February 1890 Captain J A Bell 2nd in Command of the Deoli Irregular Force, is appointed, with effect from the date of assuming charge, to officiate as Cantonment Magistrate, Deoli during the absence on privilege leave of Colonel F W Boileau

With effect from the same date Captain J A Bell is invested under Section 12 of Act X of 1882 (Criminal Procedure Code) with the powers of a Magistrate of the 2nd class to be exercised during the time he may act as Cantonment Magistrate, Deoli

By Order,

E A FRASER *Major*,

*First Asst to the Govr Genl s Agent Rajputana & Chief Commr Ajmere Merwara*

## RESIDENT IN MYSORE

### NOTIFICATION

*Bangalore the 24th February, 1890*

**No 27**—It is hereby notified for general information that the list of holidays sanctioned for the year 1890 for the Offices in the Civil and Military Station of Bangalore under the orders of the Resident in Mysore shall also be held applicable to the courts in the said station that all the courts in the station will be closed on the days therein notified either as general or as special holidays, that all Sundays in the year shall be observed as close holidays and that the civil courts be closed from the 8th April to 19th May (both days inclusive), on account of the annual recess

By order of the Court,

P S KRISHNA ROW

*Registrar*

## MILITARY WORKS DEPARTMENT

### NOTIFICATION

*Simla, the 19th February 1890*

**No 5 *A***—Lieutenant G A S Stone, R E Assistant Engineer, 1st grade, is appointed to officiate as Executive Engineer, Rawalpindi Division Military Works, with effect from the forenoon of the 1st February 1890

G E SANFORD *Colonel, R E*,

*Inspector General of Military Works*

## NORTH WESTERN RAILWAY

### NOTIFICATION

*Lahore, the 28th February, 1890*

**No 4**—Mr F R Upcott Superintendent of Way and Works, Lahore is granted under Section II, Chapter XIII, of the Civil Service Regu

lations, furlough for nine months with the usual subsidiary leave, with effect from 25th March 1890, or such subsequent date as he may be permitted to avail himself of it

W A J WALLACE *Colonel R E*
*Director N W Railway*

## TELEGRAPH DEPARTMENT

### NOTIFICATION

*Calcutta the 4th March 1890*

**No 27**—Offices reported opened and closed during the month of February 1890 —

| Name of Office | Where situated | Date | REMARKS |
|---|---|---|---|
| | *Government Teleg aph Offices* | | |
| | | 1890 | |
| Chitor (Camp Office ) | Rajputana | 17th Feb | Opened |
| Ditto | Ditto | 2 st | Closed |
| Indi | Bombay Presdy | 1st | Oj n d |
| Kharr | Bal ch stan | 7th | D tt |
| Nellakc ta | Madras P esdy | 28th | Clos-d |
| Tiruvalur | Ditto | 25th | Opened |
| | *Field Offices Chin Lushai Expedition* | | |
| | | 1890 | |
| Bridge Camp | | 1st Feb | Opened |
| Ditto | | 15th | Closed |
| Bwetet | | 1 th | Opened |
| Ditto | | 16th | Closed |
| Darjow | | 22nd | Opened |
| Fort Darjow Klang | | 27th | D tto |
| Haka | | 5th | D tto |
| Kolady ne | | 13th | D tto |
| Lalthuma | | 7th | D tto |
| Ditto | | 13th | Clo ed |
| D tto | | 6th | R -pened |
| Ditto | | 23 d | Closed |
| | *Railway Telegraph Offic* | | |
| | | 1890 | |
| Akaltara, Baradwar, Champa, Kharsia, Naha pali, Na la, Pa aghat, Ra garh, Sakt | B ngal Nagpu Ry | 1st Feb | Opened |
| Nulla | H H the Gaek war s Ry | 1st | D tto |
| Chinchli | Southern Mah ratta Ry | 3rd | Ditto |
| Kambalapilli | Ku nool Canal | 16th | Closed |

NOTE — The names of the following offices have been changed —

Mau Indian Midland Ra lway name changed to Mau Ran pu Indian Midland Ra lway

Akbarp r Indian M dland Railway name changed to Tamlia Indian Midland Ra lway

Fort Darjow Klang name changed to Fort Tregear

C H REYNOLDS,
*Directo Traffic Branch*
*for Director General of Telegraphs*

## CURRENCY NOTES

The following Currency Note is stated to have been destroyed and payment of its value has been claimed by the person whose name is placed against the number any other person claiming a right to it is warned to communicate at once with the undersigned —

### Lahore Circle

NOTE WH LLY LOST OR DESTROYED

| Regr No 1889-90 | No of N t | V l R | Nam of Claima t |
|---|---|---|---|
| W66 | E 32—62678 | 100 | Abdool Ghunni care of Hafiz Abdool Qadir Leather Me chant Lahore |

J A ROBERTSON
*Cu rency Officer*

LAHORE
*The 3rd March 1890*

## Statement of Silver Balance in the Calcutta Mint for the week ending 5th March, 1890

| | R | R |
|---|---|---|
| Value of silver held in the Mint on account of the Currency Department on the evening of the 26th February 1890 | 15 99 684 | |
| Value of Government silver in the Mint on the same date | 4 07 787 | |
| | | 20 07 471 |
| ADD— | | |
| Silver received by the Mint during the week on account of the Currency Department | 1 76 799 | |
| Ditto ditto Government | 1 77 368 | |
| | | 3 54,167 |
| DEDUCT— | | 23,61 638 |
| New coin paid to Reserve Treasury during the week | 2,40,000 | |
| Petty items issued for miscellaneous purposes | 10 108 | |
| | | 2 50 108 |
| Balance on the evening of the 5th March 1890 | | 21 11 530 |
| The Balance comprises— | | |
| Silver held on account of the Currency Department | 17 63 064 | |
| Ditto ditto Government | 5 48,466 | |
| | | 21 11 530 |
| There is in addition awaiting assay— | | |
| Bullion belonging to Private Individuals | 92 530 | |
| Ditto ditto Government | | |
| | | 92 530 |

A W BAIRD *Lieut Colonel R E*
*Master f the Mint*

CALCUTTA MINT
*The 5th March 1890*

## SURVEY OF INDIA DEPARTMENT PUBLICATIONS FOR SALE

Metric Weights and Measures and other Tables price R1 8 obtainable at the Surveyor General s Office No 13 Wood Street Calcutta

Descriptive Catalogue of Instruments available at the Mathematical Instrument Office No 15 Wood Street Calcutta price R2

Tide Tables for the Indian Ports for the year 1890 (also January 1891)—

Part I Western Ports *viz* —Aden Kurrachee Okha Point and Beyt Harbour (mouth of Gulf of Cutch) Kathiwadar Bhavnagar Bombay Mormugao (Goa) Karwar Beypore Cochin Tuticorin Galle and Colombo (Ceylon) and Paumben Pass (Island of Rameswaram) Price R 2

Part II Eastern and Burma Ports *viz* —Negapatam Madras Cocanada Vizagapatam False-Point Dablat (Saugor Island) Diamond Harbour Kidderpore (Calcutta) Chittagong Akyab Elephant Point Rangoon Amherst Moulmein and Port Blair Price R 2

| | | |
|---|---|---|
| Aden pamphlet | Price As | 8 |
| Kurrachee pamphlet | " | 8 |
| Ditt Sheet | | 8 |
| Okha Kathiwadar and Bhavnagar pamphlet | | R 1 |
| Bombay pamphlet | As | 8 |
| Ditto Sheet | | 8 |
| Mormugao and Karwar pamphlet | | 12 |
| Tuticorin Galle Colombo and Paumben Pass pamphlet | | R 1 |
| Madras pamphlet | As | 8 |
| Ditto Sheet | | 8 |
| Hooghly River Sheet | | R 1 |
| Chittagong pamphlet | As. | 8 |
| Rangoon River pamphlet | | 12 |
| Ditto Sheet | " | 12 |
| Moulmein River pamphlet | | 12 |
| Port Blair pamphlet | " | 8 |

These can be purchased either directly from the Office of the Tidal and Levelling Party Survey of India, Poona or from the following Agents —

Messrs Thacker, Spink and Company, Calcutta Messrs Thacker and Company Bombay the Manager, *Times of India* Bombay the Port Officers at Moulmein Chittagong False Point, Cocanada, Madras Negapatam Paumben Tuticorin, Colombo, Galle Cochin Calicut Mangalore and Aden the Vice Chairman Port Commissioners Rangoon and the Chairman, Port Trust, Kurrachee

M W ROGERS *Lieut Col R E*,
*Assistant Surveyor General*
*In charge Surveyor General s Office*

## POST OFFICE

### NOTIFICATIONS

*Unclaimed Letters held in the Calcutta General Post Office 4th March 1890*

| | | |
|---|---|---|
| Alderson & Co | Crystal F a C | Presgrave Richard |
| A buthn t M s G J | G lm F | D n n |
| | Hit h W F | P ns p l |
| B own M M | J h n H L | R l a ds Mrs |
| Ch ff ux B | M lvil Isaac | Row I I |
| Cohen A M | I r se J S | S ta y Druggists Ass nbly |

*Letters marked ( / I l Off*

| | | |
|---|---|---|
| All n C H | Ha n lton C J | M f I George |
| Bab nau F H gh | H m lt J R | M le P C |
| Baldwin W H | Ha d o k J ( | Mo g n M s R |
| Barke F W | Hardy M s M | M h ad I |
| Ba n s W | Ha k tl M s | Ne ly C R A |
| Baxte M s | H w tt F J | O M aly Capt |
| Be k l y ( M | H s d Mr W | D Oyly |
| Bi cat S l ator | Higgi s C C | Pyn I H |
| B own W | H ld r I | I n M s |
| Bruc R ( | H i s M M L | Platts Mrs S K |
| Carb ry La ly | H nph Mi H | Pot k ( unt J |
| Cl rm t ut Mr | Hunt H C | P ll F |
| Chatt rton J | Jackso I | P ente M s |
| Close Hen y | Joh i ase O C | R i na d J R |
| Coope W | K n d F | R k F B M |
| D P lma U l ans | K bu J D | R l n G |
| DeV t D F | Lach R | R se st Ott |
| Dickson M E | La b F G | R ssk ll R l a d |
| Douglas G P H | Lang J O | R ss J D |
| Drakel d A | Lint n ( I | R bi l hil C |
| Dymond G F | I i sey Th mas | R ssell Donald |
| Elliott K | Long W | Sa I |
| Ellim re J hn S | Ma d n ld F B D | a l F W |
| Ferguson J H & Co | Macke z J | Sl mo John |
| | Major A | Sl w b y M ss |
| Fill ul, Rev S E V | M n al A M | Shw rtt I K |
| Fisk, F M | Mathews F | Sk nn r J C M |
| Forshaw H | M tth ws J R | S ler M |
| Fraser H C | Maxw ll S r J S | Thompson D |
| Fra ser Miss F | May J J | Th mson Captain W A |
| F ancis A M | Mayes W H | |
| Gantzman Charles | M Adoo Mr | Tull k H rbert |
| Gifford H J | McNai M ss | Urs te Johan |
| Glover W F | McSmith D | Walt r Anih rst |
| Green W W | Men xis Mrs C | Walte I |
| Griffiths, A E | Menzies C | Weathe ch Harry |
| Guillett E | | |

*Registered Letters*

| | | |
|---|---|---|
| Chiodetti A | Leonard C B | Marsland W |
| Edwards C | MacLeod D J | Musud George |
| Guiseppe Celestini | | |

*Unclaimed Letter held in the Ba ack P t Off n th 3rd March 1890*

| | | |
|---|---|---|
| Blackwell Sergt W | Ferguson H F | Thompson Jas |
| Browne, A J | Patwnyloch | Wallac Rev |
| Crawther J | | |

E HUTTON
*P sidency Postmaster Calcutta*

*The 8th March, 1890*

### SEA AND FOREIGN MAILS

| Mails for | Date of closing at Calcutta | Route by which despatched |
|---|---|---|
| Egypt F op A ica Ca Colo es tl o gh U t d K d m | 1890<br>11th Mar | Per P & O Str t Ho bay |
| Ditto (B k P t a I t tt Pa k t ) | 10th | D tto |
| Maurit us Mayotte Nossi Be and Ré ion | 11th | Ditto |
| Zanz bar Mozamb q D lagoa Bay Natal and Cap C lon es | 11th | Ditto |
| Ce lon St ait Settl t N the lands I d Lab ian Ban k k (Sia ) Phil pp ne I la d Ch na d Jap | 10th | Ditto |
| Au t al a N w Z la d d I ma ia | 10th | D tto |
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## PART III

### Advertisements and Notices by Private Individuals and Corporations

## HINDU FAMILY ANNUITY FUND

*Copy of Subscribers Resolution passed on 28th January 1890*

That the Directors be authorised to draw in the manner laid down in Rule 6 Rupees (13 000) thirteen thousand only during the year 1890 91, from the Deposit Account of the Fund with the Government of India to meet the expenditure provided for in the Budget Estimate for that year

DENONATH GHOSE
*Chairman*

PRANKISSEN BOSE,
*Secretary*

## Estate R W PEARCE, Deceased

Notice is hereby given in pursuance of Section 320 of Act X of 1865 of the Legislative Council of India that all persons having claims against the estate of Robert Webb Pearce formerly of Howrah Carriage Superintendent to the East Indian Railway Company are required to send in statements of their claims to the undersigned within one month from this date after which time the assets of the estate will be distributed

HARRISS & SIMMONS,
*Attorneys for the Executor*

CALCUTTA
*The 24th February 1890*

## PROMISSORY NOTES

### Lost

The Government Promissory Notes of the description, Nos and value as quoted below originally standing in the name of Ramchandra Narayan, the proprietor, by whom they were never transferred or endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal Calcutta, and that application is made for the issue of duplicates cautioned against purchasing or otherwise dealing with the above securities —

| Description of Security | No | Date | Amount | Interest paid upto |
|---|---|---|---|---|
| | | | R | |
| Reduced 4 per cent loan 1879 | A029640 | Jan 16 1879 | 2 000 | Jan 16 1889 |
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| Ditto | 157195 | May 1, 1865 | 1 000 | May 1, 1889 |
| Ditto | 206942 | May 1 1865 | 1 000 | May 1 1889 |
| | | TOTAL | 5 00 | |

RAMCHANDRA NARAYAN
*Care of Doorgaram Jugjivan V k el*
*Opposite Mimis Pole*
*Raopura Baroda*

BARODA
*The 7th February 1890*

### Lost

The lower halves of the Government Promissory Notes Nos 236782 and 236783 of the 4 per cent loan of 1865 for R500 each originally standing in the name of the Bank of Bengal, and last endorsed to General Dumber Shum Shere Jung Bahadur Rana the proprietor by whom they were never endorsed to any other person having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office Bank of Bengal Calcutta and that application is about to be made for the issue of duplicates in favour of the proprietor The public are cautioned against purchasing or otherwise dealing with the abovementioned securities

RAKHAL CHUNDER CHATTERJEE



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## PART IV

### Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 7th March 1890 and is hereby promulgated for general information —

### ACT No VI OF 1890

*An Act to provide for the Vesting and Administration of Property held in trust for charitable purposes*

WHEREAS it is expedient to provide for the vesting and administration of property held in trust for charitable purposes It is hereby enacted as follows —

Title extent and commencement

1. (1) This Act may be called the Charitable Endowments Act 1890

(2) It extends to the whole of British India inclusive of Upper Burma and British Baluchistan and

(3) It shall come into force on the first day of October, 1890

Definition

2 In this Act ' charitable purpose includes relief of the poor education medical relief and the advancement of any other object of general public utility, but does not include a purpose which relates exclusively to religious teaching or worship

Appointment and incorporation of Treasurer of Charitable Endowments.

3 (1) The Governor General in Council may appoint an officer of the Government by the name of his office to be Treasurer of Charitable Endowments for the territories subject to any Local Government

(2) Such Treasurer shall, for the purposes of taking, holding and transferring moveable or immoveable property under the authority of this Act, be a corporation sole by the name of the Treasurer of Charitable Endowments for the territories subject to the Local Government and as such Treasurer shall have perpetual succession and a corporate seal, and may sue and be sued in his corporate name

Orders vesting property in Treasurer

4 (1) Where any property is held or is to be applied in trust for a charitable purpose, the Local Government if it thinks fit may on application made as hereinafter mentioned and subject to the other provisions of this section order by notification in the official Gazette, that the property be vested in the Treasurer of Charitable Endowments on such terms as to the application of the property or the income thereof as may be agreed on between the Local Government and the person or persons making the application and the property shall thereupon so vest accordingly

(2) When any property has vested under this section in a Treasurer of Charitable Endowments he is entitled to all documents of title relating thereto

(3) A Local Government shall not make an order under sub section (1) for the vesting in a Treasurer of Charitable Endowments of any securities for money, except the following namely —

(a) promissory notes, debentures, stock and other securities of the Government of India, or of the United Kingdom of Great Britain and Ireland,

(b) bonds debentures and annuities charged by the Imperial Parliament on the revenues of India,

(c) stock or debentures of, or shares in, Railway or other Companies, the interest whereon has been guaranteed by the Secretary of State for India in Council

(*d*) debentures or other securities for money issued by or on behalf of any local authority in exercise of powers conferred by an Act of a legislature established in British India

(*e*) a security expressly authorised by any order which the Governor General in Council may make in this behalf

(*4*) An order under this section vesting property in a Treasurer of Charitable Endowments shall not require or be deemed to require him to administer the property or impose or be deemed to impose upon him the duty of a trustee with respect to the administration thereof

Schemes for administration of property vested in the Treasurer

5 (*1*) On application made as hereinafter mentioned and with the concurrence of the person or persons making the application the Local Government if it thinks fit may settle a scheme for the administration of any property which has been or is to be vested in the Treasurer of Charitable Endowments, and may in such scheme appoint by name or office a person or persons not being or including such Treasurer to administer the property

(*2*) On application made as hereinafter mentioned, and with the concurrence of the person or persons making the application, the Local Government may if it thinks fit, modify any scheme settled under this section or substitute another scheme in its stead

(*3*) A scheme settled, modified or substituted under this section shall, subject to the other provisions of this section come into operation on a day to be appointed by the Local Government in this behalf and shall remain in force so long as the property to which it relates continues to be vested in the Treasurer of Charitable Endowments or until it has been modified or another such scheme has been substituted in its stead

(*4*) Such a scheme when it comes into operation, shall supersede any decree or direction relating to the subject matter thereof in so far as such decree or direction is in any way repugnant thereto and its validity shall not be questioned in any Court nor shall any Court give, in contravention of the provisions of the scheme or in any way contrary or in addition thereto, a decree or direction regarding the administration of the property to which the scheme relates

(*5*) In the settlement of such a scheme effect shall be given to the wishes of the author of the trust so far as they can be ascertained and, in the opinion of the Local Government effect can reasonably be given to them

(*6*) Where a scheme has been settled under this section for the administration of property not already vested in the Treasurer of Charitable Endowments it shall not come into operation until the property has become so vested

Mode of applying for vesting orders and schemes

6 (*1*) The application referred to in the two last foregoing sections must be made —

(*a*) if the property is already held in trust for a charitable purpose, then by the person acting in the administration of the trust or, where there are more persons than one so acting, then by those persons or a majority of them, and

(*b*) if the property is to be applied in trust for such a purpose, then by the person or persons proposing so to apply it

(*2*) For the purposes of this section the executor or administrator of a deceased trustee of property held in trust for a charitable purpose shall be deemed to be a person acting in the administration of the trust

Exercise by Governor General in Council of powers of Local Government

7 (*1*) The Governor General in Council may exercise all or any of the powers conferred on the Local Government by sections 4 and 5

(*2*) When the Governor General in Council has signified to the Local Government his intention of exercising any of those powers with respect to any property that Government shall not without his previous sanction, exercise them with respect thereto

Bare trusteeship of Treasurer

8 (*1*) Subject to the provisions of this Act, a Treasurer of Charitable Endowments shall not as such Treasurer act in the administration of any trust whereof any of the property is for the time being vested in him under this Act

(*2*) Such Treasurer shall keep a separate account of each property for the time being so vested in so far as the property consists of securities for money and shall apply the property or the income thereof in accordance with the provision made in that behalf in the vesting order under section 4 or in the scheme if any, under section 5 or in both those documents

(*3*) In the case of any property so vested other than securities for money, such Treasurer shall subject to any special order which he may receive from the authority by whose order the property became vested in him permit the persons acting in the administration of the trust to have the possession management and control of the property, and the application of the income thereof, as if the property had been vested in them

Annual publication of list of properties vested in Treasurer

9 A Treasurer of Charitable Endowments shall cause to be published annually in the local official Gazette, at such time as the Local Government may direct, a list of all properties for the time being vested in him under this Act and an abstract of all accounts kept by him under sub-section (*2*) of the last foregoing section

Limitation of functions and powers of Treasurer

10 (*1*) A Treasurer of Charitable Endowments shall always be a sole trustee and shall not, as such Treasurer, take or hold any property otherwise than under the provisions of this Act or, subject to those provisions, transfer any property vested in him except in obedience to a decree divesting him of the property, or in compliance with a direction in that behalf issuing from the authority by whose order the property became vested in him

(*2*) Such a direction may require the Treasurer to sell or otherwise dispose of any property vested in him and, with the sanction of the authority issuing the direction, to invest the proceeds of the sale or other disposal of the property in any such security for money as is mentioned in section 4, sub section (*3*), clause

) (b), (c) (d) or (e), or in the purchase of immoveable property

(3) When a Treasurer of Charitable Endowments is divested, by a direction of the Local Government or the Governor General in Council under this section, of any property, it shall vest in the person or persons acting in the administration thereof and be held by him or them on the same trusts as those on which it was held by such Treasurer

11 If the office held by an officer of the Government who has been appointed to be a Treasurer of Charitable Endowments is abolished or its name is changed, the Governor General in Council may appoint the same or another officer of the Government by the name of his office to be such Treasurer and thereupon the holder of the latter office shall be deemed for the purposes of this Act to be the successor in office of the holder of the former office

Provision for continuance of office of Treasurer in certain contingencies

12 If by reason of an alteration of the limits of the territories subject to a Local Government, or for any other reason, it appears to the Governor General in Council that any property vested in a Treasurer of Charitable Endowments should be vested in another such Treasurer he may direct that the property shall be so vested and thereupon it shall vest in that other Treasurer and his successors as fully and effectually for the purposes of this Act as if it had been originally vested in him under this Act

Transfer of property from one Treasurer to another

13 The Governor General in Council may frame forms for any proceedings under this Act for which he considers that forms should be provided, and may make such rules consistent with this Act as he may deem expedient for—

Power to frame forms and make rules

(a) prescribing the Local Government which is to exercise the powers conferred by this Act in the case of property which is, or is situated in territories subject to two or more Local Governments,

(b) prescribing the fees to be paid to the Government in respect of any property vested under this Act in a Treasurer of Charitable Endowments,

(c) regulating the cases and mode in which schemes or any modifications thereof are to be published before they are settled or made under section 5

(d) prescribing the forms in which account are to be kept by Treasurers of Charitable Endowments and the mode in which such accounts are to be audited, and

(e) generally carrying into effect the purposes of this Act

14 No suit shall be instituted against the Government in respect of anything done or purporting to be done under this Act, or in respect of any alleged neglect or omission to perform any duty devolving on the Government under this Act or in respect of the exercise of or the failure to exercise any power conferred by this Act on the Government, nor shall any suit be instituted against a Treasurer of Charitable Endowments except for divesting him of property on the ground of its not being subject to a trust for a charitable purpose, or for making him chargeable with or accountable for the loss or misapplication of any property vested in him or the income thereof where the loss or misapplication has been occasioned by or through his wilful neglect or default

Indemnity to Government and Treasurer

15 Nothing in this Act shall be construed to impair the operation of section 111 of the Statute 53 George III Chapter 155 or of any other enactment for the time being in force respecting the authority of an Advocate General at a presidency to act with respect to any charity or of sections 8 9 10 and 11 of Act No XVII of 1864 (*an Act to constitute an Office of Official Trustee*) respecting the vesting of property in trust for a charitable purpose in an Official Trustee

Saving with respect to Advocate General and Official Trustee

16 A Local Government shall, in the exercise of its powers under this Act, be subject to the control of the Governor General in Council

General controlling authority of Governor General in Council

S HARVEY JAMES

*Secretary to the Government of India*




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## PART V

### Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 7th March 1890 —

NO 6 OF 1890

*A Bill to enable the Comptoir National D Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir*

WHEREAS certain persons have formed themselves into a Company at Paris for the transaction of banking business under the name of the Comptoir National D Escompte de Paris

And whereas the said Company was constituted and established under and by virtue of certain resolutions passed on the 3rd and 11th June, 1889, by General Meetings of Shareholders,

And whereas by the Articles of Association of the said Company it is provided (among other things) that the said Company may continue to exist and carry on business for a term of fifty years from the first day of May 1889 that the shareholders of the Company shall be responsible only to the amount of their shares respectively, that the rights and liabilities attached to each share shall follow its transmission into whatever hands it may pass, and that the Company may establish Agencies or Branches as well in France as in the French Colonies and abroad, such Agencies to be organized and conducted in the same manner as the Comptoir National D'Escompte itself,

And whereas Agencies of the said Company have been recently established in Calcutta and in Bombay,

And whereas on the thirtieth day of April 1862 a Convention was concluded and signed at Paris between Her Majesty the Queen of Great Britain and Ireland and His Majesty the Emperor of the French comprising the following Articles that is to say *First*—The High Contracting Parties declare that they mutually grant to all Companies and other Associations, commercial industrial or financial constituted and authorized in conformity with the laws in force in either of the two countries, the power of exercising all their rights, and of appearing before the tribunals whether for the purpose of bringing an action or for defending the same, throughout the dominions and possessions of the other Power subject to the sole condition of conforming to the laws of such dominions and possessions *Second*—It is agreed that the stipulations of the preceding article shall apply as well to Companies and Associations constituted and authorized previously to the signature of the present Convention as to those which may subsequently be so constituted and authorized *Third*—The present Convention is concluded without limit as to duration Either of the High Powers shall however, be at liberty to terminate it by giving to the other a year s previous notice The two High Powers moreover reserve to themselves the power to introduce into the Convention by common consent any modifications which experience may show to be desirable

And whereas it is desirable that effect should be given to the said Convention so far as the Comptoir National D Escompte de Paris and its Agencies now or hereafter established in British India are concerned

It is hereby enacted as follows —

Title extent and commencement

1 (*1*) This Act may be called the Comptoir National D Escompte de Paris Act 1890

(*2*) It extends to the whole of British India and

(*3*) It shall come into force at once

2 In this Act, unless there is something repugnant in the subject or context, the expressions "Chief Manager of the Agencies in British India of the said Comptoir" and "Chief Manager" include any person for the time being acting as Chief Manager of the said Agencies in British India of the Comptoir National D Es compte de Paris or being or acting as Manager of such one of the same Agencies as may be situate within the jurisdiction of the Court in which the suit or proceeding mentioned in any of the sections of this Act may be instituted or carried on

Definition

3 On and from the commencement of this Act all suits and other proceedings whatever, for any injury or wrong done to any moveable or immoveable property of the said Comptoir, in whomsoever the same may for the time being be vested, whether in the said Comptoir or in some person or persons in trust for the said Comptoir or upon or in respect of any present liability to the said Comptoir, or upon any bonds, covenants contracts or agreements which already have been or hereafter shall be given to or entered into with the said Comptoir, or to or with any person whomsoever in trust for the said Comptoir, or wherein the said Comptoir is or shall be interested, and also all instruments and petitions to found any adjudication of insolvency in any Court against any person indebted to the said Comptoir, and liable to have been made insolvent by the laws now or at any time hereafter in force relating to insolvents in British India and generally all other proceedings whatsoever to be commenced or carried on by or on behalf of the said Comptoir, or wherein the said Comptoir is or shall be interested against any person whether such person is or shall then be a shareholder or partner of or in the said Comptoir or not, shall and lawfully may be commenced and prosecuted in the name of the person who shall be the Chief Manager of the Agencies in British India of the said Comptoir at the time such suit or proceeding shall be commenced as the nominal plaintiff or petitioner for or on behalf of the said Comptoir, and all suits and proceedings as well for subsisting as future accruing claims debts or demands to be commenced against the said Comptoir by any person whether such person is or shall then be a shareholder or partner of or in the said Comptoir or not shall be commenced and prosecuted against the Chief Manager as the nominal defendant or respondent for and on behalf of the said Comptoir, and the death removal, resignation or any other act of such Chief Manager, or his bankruptcy or insolvency shall not abate or prejudice any suit or other proceeding commenced under this Act, but the same may be continued, prosecuted and carried on or defended in the name of any other the Chief Manager

Suits by or against Comptoir to be instituted in name of Chief Manager and not to abate on his death or removal

4 On and from the commencement of this Act, in all criminal proceedings instituted or carried on by or on behalf of the said Comptoir for fraud or injury upon or against the said Comptoir, or for any offence whatever relating to any money, notes, bills, effects, securities or any moveable or immoveable property of the said Comptoir, or for any other offence against the said Comptoir, it shall be lawful to state such money notes, bills effects and securities, and other moveable and immoveable property in whomsoever the same may be vested, whether in the said Comptoir or in some person or persons in trust for the said Comptoir, to be the money notes bills effects and securities or property of the said Comptoir, or of the Chief Manager of the Agencies in British India of the said Comptoir, and any offence committed with intent to injure or defraud the said Comptoir shall and lawfully may in such proceedings be said to have been committed with intent to injure or defraud the said Comptoir or such Chief Manager and any offender may thereupon be lawfully convicted of any such offence, and in all other proceedings, in which before the commencement of this Act, it would have been necessary to state the names of the persons composing the said Comptoir it shall be lawful and sufficient to state the name of such Chief Manager, and the death, resignation or removal of such Chief Manager shall not abate or render defective, or in anywise affect or prejudice, such criminal proceedings

In criminal proceedings property of Comptoir to be describable as property of Comptoir or Chief Manager

5. No suit which may be commenced in any Court in British India against the said Comptoir or the Chief Manager of the Agencies in British India of the said Comptoir upon or arising out of any contract entered into by or on behalf of the said Comptoir shall be in any wise affected or defeated by reason of the plaintiff therein, or of any other person who may be in any wise interested in such suit being a shareholder or partner of or in the said Comptoir but any shareholder or partner of or in the said Comptoir shall have the same right of suit and remedy to be proceeded in and enforced in the same manner against the said Comptoir or such Chief Manager upon any contract, and upon and for any debt damage or demand whatsoever, which he might have had if he had been a stranger, and not a shareholder or partner of or in the said Comptoir

Suit against the Comptoir on contract not to be defeated because plaintiff is a partner

6 No suit commenced by virtue of this Act by or on behalf of the said Comptoir in the name of the Chief Manager upon or arising out of any contract whatsoever entered into by or on behalf of the said Comptoir, or for the recovery of any debt, damage or demand whatsoever due or owing to the said Comptoir, or for any other cause or any other account shall be in any wise affected or defeated by or by reason of the defendant therein, or any person or persons who may be in anywise interested in such suit, being a shareholder or partner of or in the said Comptoir, but the said Comptoir shall and may have the same right of suit and remedy to be proceeded in and enforced in the same manner against any shareholder or partner of or in the said Comptoir either alone or jointly with any other person upon any contract, and upon and for any debt damage or demand whatsoever, which the said Comptoir might have had if such cause of suit had arisen with a stranger and not with a shareholder or partner of or in the said Comptoir

Suit by Comptoir on contract not to be defeated because defendant is a partner

7 The Chief Manager of the Agencies in British India of the said Comptoir shall have an office for the transaction of the business of the Comptoir He shall cause a memorial, in the form and to the effect set forth in Schedule A, or as near thereto as the circumstances of the case will admit of, verified by a declaration in writing made by him before a Judge of the High Court of Judicature within the jurisdiction of which his office is situated to be enrolled amongst the records of the said High Court Such memorial shall prior to being enrolled, be signed by the Chief Manager, and shall be accompanied by or have annexed thereto or endorsed thereon, copies of the resolutions notarial acts, articles and other instruments under which the said Comptoir is established, and copies of the various rules under which the business of the said Comptoir is conducted The memorial shall set forth the situation of the office of the Chief Manager and of every other office and place in British India in or at which the business of the said Comptoir is carried on and it shall contain a statement of the amount both of the nominal and of the paid up capital, the number of shares into which the capital is divided the amount of each share and the amount of capital (if any) which the said Comptoir shall have set aside for its working capital in British India and if the last mentioned capital is other than money then a statement of how it stands invested, and in whose name

Chief Manager to cause a memorial to be enrolled containing certain particulars

8 No memorial shall be enrolled unless the authority of the Chief Manager by whom it is signed, and the copies of the resolutions, notarial acts, articles and other instruments accompanying the memorial, shall be authenticated by the signature and seal of a notary public in France, and countersigned by Her Britannic Majesty's Consul General in Paris for the time being.

Authority of Chief Manager to be authenticated

9 Whenever any new Chief Manager of the Agencies in British India of the said Comptoir shall be appointed, or any change in, or addition to, any of the facts stated in any memorial which may have been enrolled shall take place, a like memorial in the form and to the effect set forth in Schedule B, verified as aforesaid shall, within twelve months after such appointment, change or addition shall have been made, be enrolled as aforesaid, specifying the name and description of such new Chief Manager, and containing a statement of the change or addition which may have taken place in the facts aforesaid

Memorial of change in Chief Manager or in facts set forth in former memorial to be enrolled

10 If any declaration made for the purpose of verifying a memorial under this Act shall be false or untrue in any material particular the person wilfully making such declaration shall be guilty of an offence within the meaning of section 199 of the Indian Penal Code

False declaration an offence under the Penal Code

11 Until such memorial as first hereinbefore mentioned shall have been duly verified and enrolled, no suit shall be brought by the said Comptoir under the authority of this Act, and, until the memorial by this Act required to be verified and enrolled in the event of the appointment of a new Chief Manager of the Agencies in British India of the said Comptoir shall have been duly verified and enrolled, the person whose name shall appear in the last memorial which shall have been duly verified and enrolled shall be liable to all such suits and executions upon judgment or decree and other proceedings under this Act and in the same manner, as if he had not ceased to be such Chief Manager, and as if no new Chief Manager had been appointed

Comptoir not to sue till enrolment of memorial and person named in last memorial to remain liable till enrolment of fresh memorial.

12 An examined copy of every memorial enrolled pursuant to this Act, certified to be a true copy by and under the hand and signature of a Registrar for the time being of the High Court of Judicature in which the same shall have been enrolled, shall be received in evidence as proof of the contents of such memorial and proof shall not be required that the person by whom the memorial purports to be verified was the Chief Manager at the time of such verification

Examined copy to be a proof of contents of memorial

13 Execution on every judgment, decree and order made or pronounced in any suit or proceeding in any Court in British India against the Chief Manager shall and may be issued and enforced against any property in British India belonging to the said Comptoir All the provisions of the Code of Civil Procedure as to the attachment of property before judgment and after judgment shall in all suits against the Chief Manager have full force and effect as regards property in British India belonging to the said Comptoir So long as the full amount recoverable by any person under any judgment, decree or order shall not have been recovered, no execution issued from any Court in British India, nor anything in this Act shall in any way prejudice or injure the right of such person to proceed in France under the privileges and powers reserved to British subjects by and under the said Convention of the thirtieth day of April, 1862, for the recovery of the amount unrecovered

Judgment or order against Chief Manager how to be executed

XIV

14 No person having or claiming to have any demand upon or against the said Comptoir shall, when the same has been so determined as to have been pleadable in bar against such person, bring more than one suit in respect of such demand and the proceedings in any suit which may have been brought against the Chief Manager under the authority of this Act, if so determined may be pleaded in bar of any suit in any Court in British India for the same cause against the same or any other Chief Manager and in case of any demand which the said Comptoir now has or hereafter may have upon or against any person, whether a shareholder of the said Comptoir or not and which shall have been determined in any suit commenced or prosecuted by the Chief Manager the proceedings in such suit may be pleaded in bar of any other suit, in any such Court as aforesaid for the same demand which may be commenced or prosecuted by the same or any other Chief Manager

No person to bring more than one suit for the same demand against any Chief Manager nor the Comptoir against any other person

SCHEDULE A

(*See section 7*)

Memorial made the day of by the Chief Manager of the Agencies in British India of the Comptoir National D Escompte de Paris, pursuant to the Comptoir National D Escompte de Paris Act, 1890 setting forth the particulars prescribed by section 7 of the said Act

Situation of office of Chief Manager

Situation of other offices and places in British India

Entire nominal capital of the Comptoir

Paid up capital

Number of shares

Amount of each share

Amount of capital set aside for operations in British India

Mode in which the same is invested

Name in which the same is invested

I, *A B*, Chief Manager of the Agencies in British India of the Comptoir National D Escompte de Paris do solemnly and sincerely declare, to the best of my knowledge and belief, that the above written memorial is true in all respects

(Sd ) *A B*

Declared, &c , before me, a Judge of the High Court of Judicature at

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SCHEDULE B

(*See section 9*)

Memorial made the day of by the Chief Manager of the Agencies in British India of the Comptoir National D Escompte de Paris pursuant to the Comptoir National D Escompte de Paris Act, 1890, setting forth particulars of change or changes as prescribed by section 9 of the said Act.

Name and description of new Chief Manager,

or

New situation of office of Chief Manager,

or

Other change or changes

I *C D* Chief Manager of the Agencies in British India of the Comptoir National D Escompte de Paris, do solemnly and sincerely declare to the best of my knowledge and belief that the above written memorial is true in all respects

(Sd ) *C D*

Declared before me, a Judge of the High Court of Judicature at

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## STATEMENT OF OBJECTS AND REASONS

THE object of this Bill is, on the advice of the Hon ble the Advocate General in Bengal to re enact in the interests of the Comptoir National D Escompte de Paris Acts VIII of 1864 and IX of 1867 which were enacted in the interests of the late Comptoir D Escompte de Paris

The Acts of 1864 and 1867 are left unrepealed because the late Comptoir D Escompte de Paris is not identical with the Comptoir National D Escompte de Paris, and the Acts may possibly still be useful in the course of the liquidation of the affairs of the former Comptoir

*The 5th March, 1890* ANDREW R SCOBLE.

S HARVEY JAMES

*Secretary to the Government of India.*

GOVERNMENT OF INDIA.

## LEGISLATIVE DEPARTMENT

The following Report of the Select Committee on the Bill to consolidate and amend the Law relating to Guardian and Ward was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 7th March, 1890 —

WE, the undersigned, Members of the Select Committee to which the Bill to consolidate and amend the law relating to Guardian and Ward was referred have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto

From Officiating Government Pleader Moradabad dated 5th June 1886 [Paper No 1]
From Secretary to Chief Commissioner Coorg No 1099—150 dated 11th June 1886 and enclosures [Papers No 2]
From Officiating Secretary to Chief Commissioner Assam dated 14th June 1886 and enclosures [Papers No 3]
From Secretary Behar Landholders Association dated 20th June 1886 [Paper No 4]
From Mr P R Desai Pleader District Court Satara, dated 3rd July 1886 [Paper No 5]
From Officiating Assistant Secretary to Government Bengal dated 8th July 1886 and enclosure [Papers No 6]
Suggestions by Mr Mata Prasad Munsif Etawah dated 9th July 1886 [Paper No 7]
From Chief Secretary to Government Madras No 1781 dated 6th July 1886 and enclosures [Papers No 8]
From Secretary for Berar to Resident Hyderabad No 234 G dated 24th July 1886 [Paper No 9]
From Chief Commissioner Ajmere-Merwara No 803—690 II dated 29th July 1886 [Paper No 10]
From Secretary to Chief Commissioner Burma No 695—15 L dated 27th July 1886 and enclosures [Papers No 11]
From Under Secretary to Chief Commissioner Central Provinces No 3425—187 dated 31st July 1886 and enclosures [Papers No 12]
From Under Secretary to Chief Commissioner Central Provinces No 3658—218 dated 12th August 1886 and enclosure [Papers No 13]
Note by the Hon'ble Syud Ameer Hossein Presidency Magistrate Calcutta dated 16th August 1886 [Paper No 14]
From Chief Secretary to Government, Bengal No 1341 J D dated 20th September 1886 and enclosures [Papers No 15]
From Secretary to Government North Western Provinces and Oudh No 737—VII 235 25 dated 21st September 1886 and enclosure [Papers No 16]
From Acting Under Secretary to Government Bombay No 5481 dated 22nd September 1886 and enclosures [Papers No 17]
From Secretary to Government North Western Provinces and Oudh No 796 VII 235 27 dated 12th October 1886 and enclosures [Papers No 18]
From Secretary to Government Punjab No 1247 dated 16th December 1886 and enclosures [Papers No 19]
From Secretary to Government Punjab No 21 dated 10th January 1887 and enclosures [Papers No 20]
From Registrar High Court Calcutta No 141 dated 18th January 1887 and enclosure [Papers No 21]
Note by the Hon ble Rao Saheb Vishvanath Narayan Mandlik C S I dated 7th May 1887 [Paper No 22]
Office Memorandum from Government of India Revenue and Agricultural Department No 704—24, dated 23rd December 1887 and enclosures [Papers No 23]
Circular to Local Governments and Administrations Nos. 1531—41 dated 17th August 1889, and replies thereto

2 The Bill was introduced in 1886 and was considered by a Select Committee in 1887 That Committee made many amendments in the Bill but decided not to submit a report partly because the Bill contained a clause respecting the appointment of guardians for minor members of undivided Hindu families about which there was much difference of opinion, and partly because the Calcutta High Court considered that the Bill did not hold out sufficient inducement to *de facto* guardians to subject themselves to the provisions of the proposed Act

On these two matters Local Governments have since been specially consulted and in undertaking the re consideration of the Bill as amended in 1887 we have had the benefit of their advice

The weight of authority is distinctly adverse to the retention of the clause respecting the appointment of guardians for minor members of undivided Hindu families and we have removed that clause from the Bill

The inducements to *de facto* guardians to subject themselves to the proposed Act are several No fees will be payable in respect of the appointment of guardians (section 2) a *de facto* guardian acting without appointment by the Court will incur the risk of

being superseded on an application by the Collector (section 8) appointed guardians may be properly remunerated for their care and pains in the execution of their duties (section 22) testamentary and appointed guardians will have the powers possessed by executors and administrators respectively under the Probate and Administration Act, 1881 and will be in a position to pass secure titles (sections 28 and 29) appointed guardians may protect themselves by applying for, and acting upon, the direction of the Court (section 33) and the submission of accounts by them is no longer to be obligatory, but to be left to the discretion of the Courts under the rules of the High Court (sections 34 and 50 (*1*) (*d*) ) joint guardians may come to the Court for the settlement of their differences (section 43) and certain privileges are conferred on appointed guardians by clauses B, C and D of the section (section 53) amending Chapter XXXI of the Code of Civil Procedure In the opinion of most of the authorities consulted these inducements were sufficient but we have now added to them the provision in clause A of section 53 that, where a guardian has been appointed for a minor by the Court, a suit is not to be instituted in the name of the minor by any other person as next friend without the leave of the Court to be granted after hearing any objection which the guardian may have to make with respect to the institution of the suit This provision will, we believe be very valuable in practice, and it will further tend to remove the objection which was taken to the Bill by the Calcutta High Court

3 *Section 4*—We have amended the definition of "minor extended that of "European British subject , and made it clear that District Court ' includes a High Court in the exercise of its ordinary original civil jurisdiction

4 *Sections 5 and 15*—Here as regards European British subjects we have followed as closely as possible the provisions of the Guardianship of Infants Act, 1886 (49 & 50 Vict, c 27)

5 *Section 17*—Sub-section (*5*) of this section makes it sufficiently clear that neither a Collector nor any other person can be appointed a guardian against his will

6 *Section 22*—Where a Collector is appointed guardian fees will be chargeable for the maintenance of his special establishment as they are chargeable in the case of estates under the superintendence of the Court of Wards

7 *Section 23*—This section will, of course, be read under section 3 as subject to such enactments as section 193 of the North Western Provinces Land revenue Act 1873

8 *Section 39*—We have followed the Guardianship of Infants Act 1886 in making a testamentary guardian removable on the same grounds as a guardian appointed by the Court

9 *Section 43*—Following section 3 of the same Act we have provided here for the settlement of differences of opinion between joint guardians

10 The other amendments made in the Bill since its introduction are numerous, but do not appear to us to call for remark

11 The publication ordered by the Council has been made as follows —

*In English*

| *Gazette* | *Date* |
|---|---|
| Gazette of India | 20th and 27th March and 3rd April 1886. |
| Fort Saint George Gazette | 31st March 1886 |
| Bombay Government Gazette | 25th March and 1st and 8th April, 1886. |
| Calcutta Gazette | 24th and 31st March and 7th April 1886 |
| North Western Provinces and Oudh Government Gazette | 27th March and 3rd and 10th April 1886. |
| Punjab Government Gazette | 1st 8th and 15th April 1886 |
| Central Provinces Gazette | 27th March and 3rd and 10th April 1886. |
| Burma Gazette | 10th 17th and 24th April 1886. |
| Assam Gazette | 10th 17th and 24th April 1886. |
| Coorg District Gazette | 1st May 1886 |

*In the Vernaculars*

| *Province* | *Language* | *Date* |
|---|---|---|
| Madras | Tamil | 13th August 1886 |
| | Telugu | 27th August 1886 |
| | Kanarese | 30th August 1886 |
| | Malayalam | 3rd September 1886. |
| | Hindustani | 10th September 1886 |
| Bombay | Gujarathi | 10th June 1886 |
| | Marathi | 17th June 1886. |
| | Kanarese | 22nd July 1886 |
| Bengal | Bengali | 8th 15th and 22nd June 1886 |
| | Hindi | 8th 15th and 22nd June 1886 |
| | Uriya | 1st 8th and 15th July 1886. |
| North Western Provinces and Oudh | Urdu | 3rd 10th and 17th July 1886 |
| Punjab | Urdu | 8th July 1886. |
| Central Provinces | Marathi | 30th June, and 7th and 15th July 1886 |
| | Hindi | 28th July, and 4th and 11th August, 1886 |
| Burma | Burmese | 23rd and 30th October and 6th November 1886 |

12 We do not think that the measure has been so altered as to require re publication, and we recommend that it be passed as now amended.

ANDREW R SCOBLE
PHIL P HUTCHINS
SYED AMEER HOSSEIN
DOORGA CHURN LAW
G H P EVANS
R I CROSTHWAITE

*The 1st March 1890*

## No II

# THE GUARDIANS AND WARDS BILL

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*The Guardians and Wards Bill.*

*(Chapter I —Preliminary.—Sections 1-4. Chapter II.—Appointment and Declar of Guardians —Sections 5-6.)*

## No. II.

*A Bill to consolidate and amend the law relating to Guardian and Ward*

WHEREAS it is expedient to consolidate and amend the law relating to guardian and ward, It is hereby enacted as follows —

### CHAPTER I

### PRELIMINARY

Title extent and commencement

1 (1) This Act may be called the Guardians and Wards Act, 1890

(2) It extends to the whole of British India *inclusive of Upper Burma and British Baluchistan* and

(3) It shall come into force on the first day of July, 1890

Repeal

2 (1) On and from that day the enactments mentioned in the schedule shall be repealed to the extent specified in the third column thereof

(2) But all proceedings had certificates granted, allowances assigned obligations imposed, and applications appointments orders and rules made under any of those enactments shall, so far as may be be deemed to have been respectively had granted ass gned, imposed and made under this Act and

(3) Any enactment or document referring to any of those enactments shall so far as may be be construed to refer to this Act or to the corresponding portion thereof

Saving of jurisdiction of Courts of Wards and Chartered High Courts

3 This Act shall be read subject to every enactment heretofore or hereafter passed relating to any Court of Wards by the Governor General in Council or by a Governor or Lieutenant Governor in Council and nothing in this Act shall be construed to affect or in any way derogate from the jurisdiction or authority of any Court of Wards or to take away any power possessed by any High Court established under the Statute 24 and 25 Victoria Chapter 104 (*an Act for establishing High Courts of Judicature in India*)

Definitions

4. In this Act unless there is something repugnant in the subject or context —

(1) minor' means *a person who, under the provisions of the Indian Majority Act 1875 is to be deemed not to have attained his majority* [margin: of 1875]

(2) guardian ' means a person having the care of the person of a minor or of his property, or of both his person and property

(3) "ward" means a minor for whose pe or property, or both, there is a guardian ;

(4) "District Court" has the meaning signed to that expression in the Code of Procedure, *and includes a High Court in exercise of its ordinary original civil jurisdiction*

(5) "the Court" means the District C having jurisdiction to entertain an applica under this Act for *an order appointing or claring a person to be a guardian* and, whe guardian has been appointed or declared in suance of any such application, it means Court which appointed or declared the guard or in any matter relating to the person of ward, the District Court having jurisdictior the place where the ward for the time be ordinarily resides

(6) 'Collector means the chief officer charge of the revenue administration of a c trict and includes any officer whom the Lo Government by notification in the offic Gazette may by name or in virtue of his offic appoint to be a Collector in any local area, with respect to any class of persons, for all any of the purposes of this Act

(7) "European British subject" *means European British subject as defined* in the Coc of Criminal Procedure 1882 and *includes a Christian of European descent* and

(8) prescribed ' means prescribed by rul made by the High Court under this Act

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### CHAPTER II

### APPOINTMENT AND DECLARATION OF GUARDIANS

Power of parents to appoint in case of European British subjects

5 (1) Where a minor is an European Britis subject, a guardian *or gua dians* of his person or prc perty or both, may be ap pointed by will or *other instrument* to tak effect on the death of the person appointing,—

(a) by the father *of the minor, or,*

(b) *if the father* is dead or incapable c acting, by the *mother*

(2) *Where guardians have been appointe under sub section (1) by both parents they shal act jointly*

Saving of power to appoint in other cases

6 In the case of a minor who is not an Eurc pean British subject, nc thing in this Act shall b construed to take away o derogate from any power to appoint a guardia of his person or property or both, which i valid by the law to which the minor is subject

*The Guardians and Wards Bill.*

*(Chapter II.—Appointment and Declaration of Guardians.—Sections 7-10.)*

**Power of the Court to make order as to guardianship.**

7. (1) Where the Court is satisfied that it is for the welfare of a minor that *an order should* be made—

(a) appointing a guardian of his person or property, or both, or

(b) declaring a person to be such a guardian,

the Court may make an order accordingly.

(2) An order under this section shall imply the removal of any guardian who has not been appointed by will or other instrument or appointed or declared by the Court.

(3) Where a guardian has been appointed by will or other instrument or appointed or declared by the Court, an order under this section appointing or declaring another person to be guardian in his stead shall not be made until the powers of the guardian appointed or declared as aforesaid have ceased under the provisions of this Act.

**Persons entitled to apply for order.**

8. An order *shall not* be made under the last foregoing section *except* on the application of—

(a) the person desirous of being or claiming to be the guardian of the minor, or

(b) any relative or friend of the minor, or

(c) the Collector of the district or other local area within which the minor ordinarily resides or in which he has property, or

(d) the Collector having authority with respect to the class to which the minor belongs.

**Court having jurisdiction to entertain application.**

9. (1) If the application is with respect to the guardianship of the person of the minor, it shall be made to the District Court having jurisdiction in the place where the minor ordinarily resides.

(2) If the application is with respect to the guardianship of the property of the minor, it may be made either to the District Court having jurisdiction in the place where the minor ordinarily resides or to a District Court having jurisdiction in a place where he has property.

(3) If an application with respect to the guardianship of the property of a minor is made to a District Court other than that having jurisdiction in the place where the minor ordinarily resides, the Court may return the application if in its opinion the application would be disposed of more justly or conveniently by any other District Court having jurisdiction.

**Form of application.**

10. (1) If the application is not made by the Collector, it shall be by petition signed and verified in manner prescribed by the Code of Civil Procedure for the signing and verification of a plaint, and stating, so far as can be ascertained,—

(a) the name, sex, religion, date of birth and ordinary residence of the minor;

(b) where the minor is a female, whether she is married and, if so, the name and age of her husband;

(c) the nature, situation and approximate value of the property, if any, of the minor;

(d) the name and residence of the person having the custody or possession of the person or property of the minor;

(e) what near relations the minor has, and where they reside;

(f) whether a guardian of the person or property, or both, of the minor has been appointed by any person entitled or claiming to be entitled by the law to which the minor is subject to make such an appointment;

(g) whether an application has at any time been made to the Court or to any other Court with respect to the guardianship of the person or property or both of the minor and, if so, when, to what Court and with what result;

(h) whether the application is for the appointment or declaration of a guardian of the person of the minor or of his property, or of both;

(i) where the application is to appoint a guardian, the qualifications of the proposed guardian;

(j) where the application is to declare *a person to be* a guardian, the grounds on which that *person claims*;

(k) the causes which have led to the making of the application; and

(l) such other particulars, if any, as may be prescribed or as the nature of the application renders it necessary to state.

(2) If the application is made by the Collector, it shall be by letter addressed to the Court and forwarded by post or in such other manner as may be found convenient and shall state as far as possible the particulars mentioned in sub-section (1).

(3) The application must be accompanied by a declaration of the willingness of the proposed guardian to act, and the declaration must be signed by him and attested by at least two witnesses.

**Procedure on admission of application.**

11. (1) If the Court is satisfied that there is ground for proceeding on the application, it shall fix

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*(Chapter II—Appointment and Declaration of Guardians—Sections 12—15)*

a day for the hearing thereof and cause notice of the application and of the date fixed for the hearing—

of 1882

(*a*) to be served in the manner directed in the Code of Civil Procedure on—

(i) the parents of the minor if they are residing in British India,

(ii) the person, if any named in the petition or letter as having the custody or possession of the person or property of the minor,

(iii) the person proposed in the application or letter to be appointed or declared guardian unless that person is himself the applicant, and

(iv) any other person to whom, in the opinion of the Court, special notice of the application should be given and

(*b*) to be posted on some conspicuous part of the court house, and of the residence of the minor and otherwise published in such manner as the Court subject to any rules made by the High Court under this Act thinks fit

(*2*) The Local Government may, by general or special order, require that when any part of the property described in a petition under section 10 sub section (*1*) is land of which a Court of Wards could assume the superintendence the Court shall also cause a notice as aforesaid to be served on the Collector in whose district the minor ordinarily resides and on every Collector in whose district any portion of the land is situate and the Collector may cause the notice to be published in any manner he deems fit

(*3*) No charge shall be made by the Court or the Collector for the service or publication of any notice served or published under sub section (*2*)

Power to make interlocutory order for production of minor and interim protection of person and property

12. (*1*) The Court may direct that the person if any, having the custody of the minor shall produce him or cause him to be produced at such place and time and before such person as it appoints and may make such order for the temporary custody and protection of the person or property of the minor as it thinks proper

(*2*) If the minor is a female who ought not to be compelled to appear in public, the direction under sub section (*1*) for her production shall require her to be produced in accordance with the customs and manners of the country

(*3*) Nothing in this section shall authorise—

(*a*) *the Court to place* a female minor in the temporary custody of a person claiming to be her guardian on the ground of his being her husband, unless she is *already in his custody with the consent of her parents if any*, or

(*b*) any person to whom the temporary custody and protection of the property of a minor is entrusted to dispossess otherwise than by due course of law any person in possession of any of the property

Hearing of evidence before making of order

13 On the day fixed for the hearing of the application, or as soon afterwards as may be the Court shall hear such evidence as may be adduced in support of or in opposition to the application.

Simultaneous proceedings in different Courts

14 (*1*) If proceedings for the appointment or declaration of a guardian of a minor are taken in more Courts than one, each of those Courts shall on being apprised of the proceedings in the other Court or Courts, stay the proceedings before itself

(*2*) If the Courts are both or all subordinate to the same High Court, they shall report the case to the High Court, and the High Court shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had

(*3*) In any other case in which proceedings are stayed under sub-section (*1*), the Courts shall report the case through the Local Government to the Governor General in Council and the Governor General in Council shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had

Appointment or declaration of several guardians

15 (*1*) If the law to which the minor is subject admits of his having two or more joint guardians of his person or property or both, the Court may, if it thinks fit, appoint or declare them

(*2*) On the death of a father, being an European British subject who has, by will or *other* instrument to take effect on his death, appointed a guardian of *his minor child* the Court may appoint the mother to be guardian of the *child* jointly with the guardian appointed by the father

(*3*) On the death of a mother, being an European British subject who *during the incapacity of the father of her minor child* has by will or *other* instrument to take effect on her death appointed a guardian of *the child*, the Court *may, if the father becomes capable of acting appoint him to be sole guardian of the child or guardian of the child jointly with the guardian appointed by the mother, as it thinks fit*

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*(Chapter II—Appointment and Declaration of Guardians—Sections 16-19)*
*Chapter III—Duties, Rights and Liabilities of Guardians—Sections 20-22)*

(4) Separate guardians may be appointed or declared of the person and of the property of a minor

(5) If a minor has several properties the Court may, if it thinks fit, appoint or declare a separate guardian for any one or more of the properties

16 If the Court appoints or declares a guardian for any property situate beyond the local limits of its jurisdiction the Court having jurisdiction in the place where the property is situate shall, on production of a certified copy of the order appointing or declaring the guardian, accept him as duly appointed or declared and give effect to the order

Appointment or declaration of guardian for property beyond jurisdiction of the Court.

17 (1) In appointing or declaring the guardian of a minor the Court shall subject to the provisions of this section be guided by what consistently with the law to which the minor is subject appears in the circumstances to be for the welfare of the minor

Matters to be considered by the Court in appointing guardian

(2) In considering what will be for the welfare of the minor, the Court shall have regard to the age sex and religion of the minor the character and capacity of the proposed guardian and his *nearness of kin* to the minor, the wishes, if any of a deceased parent, and any existing or previous relations of the proposed guardian with the minor or his property

(3) If the minor is old enough to form an intelligent preference, the Court may consider that preference

(4) As between parents who are European British subjects adversely claiming the guardianship of the person, neither parent is entitled to it as of right, but, other things being equal if the minor is a male of tender years or a female, the minor should be given to the mother, and if the minor is a male of an age to require education and preparation for labour and business, then to the father

(5) The Court shall not appoint or declare *any* person to be *a* guardian against his will

18. Where *a* Collector is appointed *or declared* by the Court in virtue of his office to be guardian of the person or property, or both, of a minor, the order appointing *or declaring* him shall be deemed to authorise and require the person for the time being holding the office to act as guardian of the minor with respect to his person or property or both, as the case may be

Appointment *or declaration* of Collector in virtue of office

19 Nothing in this Chapter shall authorise the Court to appoint or declare a guardian *of the property of a minor whose property is under the superintendence of a Court of Wards or to appoint or declare a guardian* of the person—

Guardian not to be appointed by the Court in certain cases

(*a*) of a minor who is a married female and whose husband is not in the opinion of the Court, unfit to be guardian of her person, or,

(*b*) subject to the provisions of this Act with respect to European British subjects of a minor whose father is living and is not, in the opinion of the Court unfit to be guardian of the person of the minor or

(*c*) of a minor whose property is under the superintendence of a Court of Wards competent to appoint a guardian of the person of the minor

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## CHAPTER III

### DUTIES RIGHTS AND LIABILITIES OF GUARDIANS

*General*

20 (1) A guardian stands in a fiduciary relation to his ward, and, save as provided by the will or other instrument, if any, by which he was appointed, or by *this Act* he must not make any profit out of his office

Fiduciary relation of guardian to ward

(2) The fiduciary relation of a guardian to his ward extends to and affects purchases by the guardian of the property of the ward, and by the ward of the property of the guardian immediately or soon after the ward has ceased to be a minor, and generally all transactions between them while the influence of the guardian still lasts or is recent

21 A minor is incompetent to act as guardian of any minor except his own wife or child or, where he is the managing member of an undivided Hindu family the wife or child of another minor member of that family

Capacity of minors to act as guardians

22 (1) A guardian appointed or declared by the Court shall be entitled to such allowance if any, as the Court thinks fit for his care and pains in the execution of his duties

Remuneration of guardian

(2) *When an officer of the Government as such officer, is so appointed or declared to be guardian, such fees shall be paid to the Government out of the property of the ward as the Local Government by general or special order directs*

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*(Chapter III—Duties, Rights and Liabilities of Guardians—Sections 23 31)*

Control of Collector as guardian.

*23 A Collector appointed or declared by the Court to be guardian of the person or property or both of a minor shall, in all matters connected with the guardianship of his ward, be subject to the control of the Local Government or of such authority as that Government by notification in the official Gazette, appoints in this behalf*

*Guardian of the Person*

Duties of guardian of the person

24. A guardian of the person of a ward is charged with the custody of the ward, and must look to his support, health and education, and such other matters as the law to which the ward is subject requires

Title of guardian to custody of ward

25 (1) If a ward leaves *or is removed from* the custody of a guardian of his person the Court *if it is of opinion that it will be for the welfare of the ward to return to the custody of his guardian* may make an order for his return and for the purpose of enforcing the order may cause the ward to be arrested and to be delivered into the custody of the guardian

(2) *For the purpose of arresting the ward, the Court may exercise the power conferred on a Magistrate of the first class by section 100 of the Code of Criminal Procedure, 1882*

1882

(3) The residence of a ward against the will of his guardian with a person who is not his guardian does not of itself terminate the guardianship

Removal of ward from jurisdiction

26 (1) A guardian of the person appointed or declared by the Court unless he is *the Collector or is* a guardian appointed by will or other instrument, shall not without the leave of the Court by which he was appointed or declared remove the ward from the limits of its jurisdiction except for such purposes as may be prescribed

(2) The leave granted by the Court under sub section (1) may be special or general, and may be defined by the order granting it

*Guardian of Property*

Duties of guardian of property

27 A guardian of the property of a ward is bound to deal therewith as carefully as a man of ordinary prudence would deal with it if it were his own and subject to the provisions of this Chapter he may do all acts which are reasonable and proper for the realisation, protection or benefit of the property

Powers of testamentary guardian

28 Where a guardian has been appointed by will or other instrument, his power to mortgage or charge or transfer by sale gift exchange or otherwise immoveable property belonging to his ward is subject to any restriction which may be imposed by the instrument unless *he has under this Act been declared guardian and* the Court which made the declaration permits him by an order in writing notwithstanding the restriction, to dispose of any immoveable property specified in the order in a manner permitted by the order

Limitation of powers of guardian of property appointed or declared by the Court.

29 Where a person other than a Collector, or than a guardian appointed by will or other instrument has been appointed or declared by the Court to be guardian of the property of a ward, he shall not without the previous permission of the Court,—

(a) mortgage or charge or transfer by sale, gift exchange or otherwise any part of the immoveable property of his ward, or

(b) lease any part of that property for a term exceeding five years or for any term extending more than one year beyond the date on which the ward will cease to be a minor

Voidability of transfers made in contravention of section 28 or section 29

30 A disposal of immoveable property by a guardian in contravention of either of the two last foregoing sections is voidable at the instance of any other person affected thereby

Practice with respect to permitting transfers under section 29

31 (1) Permission to the guardian to do any of the acts mentioned in section 29 shall not be granted by the Court except in case of necessity or for an evident advantage to the ward

(2) The order granting the permission shall recite the necessity or advantage, as the case may be describe the property with respect to which the act permitted is to be done, and specify such conditions if any as the Court may see fit to attach to the permission and it shall be recorded dated and signed by the Judge of the Court with his own hand, or, when from any cause he is prevented from recording the order with his own hand shall be taken down in writing from his dictation and be dated and signed by him

(3) The Court may in its discretion attach to the permission the following among other conditions, namely —

(a) that a sale shall not be completed without the sanction of the Court

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## *(Chapter III—Duties, Rights and Liabilities of Guardians—Sections 32 35)*

(*b*) that a sale shall be made to the highest bidder by public auction before the Court or some person specially appointed by the Court for that purpose, at a time and place to be specified by th Court after such proclamation of the intended sale as the Court, subject to any rules made under this Act by the High Court, directs

(*c*) that a lease shall not be made in consideration of a premium or shall be made for such term of years and subject to such rents and covenants as the Court directs

(*d*) that the whole or any part of the proceeds of the act permitted shall be paid into the Court by the guardian, to be disbursed therefrom or to be invested by the Court on prescribed securities or to be otherwise disposed of as the Court directs

(*4*) Before granting permission to a guardian to do an act mentioned in section 29 the Court may cause notice of the application for the permission to be given to any relative or friend of the ward who should in its opinion receive notice thereof and shall hear and record the statement of any person who appears in opposition to the application

Variation of powers of guardian of property appointed or declared by the Court

32 Where a guardian of the property of a ward has been appointed or declared by the Court *and such guardian is not the Collector* the Court may, from time to time by order define restrict or extend his powers with respect to the property of the ward in such manner and to such extent as it may consider to be for the advantage of the ward and consistent with the law to which the ward is subject

Right of guardian so appointed or declared to apply to the Court for opinion in management of property of ward.

33 (*1*) A guardian appointed or declared by the Court may apply by petition to the Court which appointed or declared him for its opinion advice or direction on any present question respecting the management or administration of the property of his ward

(*2*) If the Court considers the question to be proper for summary disposal it shall cause a copy of the petition to be served on and the hearing thereof may be attended by such of the persons interested in the application as the Court thinks fit

(*3*) The guardian stating in good faith the facts in the petition and acting upon the opinion, advice or direction given by the Court shall be deemed, so far as regards his own responsibility, to have performed his duty as guardian in the subject matter of the application

Obligations on guardian of property appointed or declared by the Court

34 Where a guardian of the property of a ward has been appointed or declared by the Court *and such guardian is not the Collector*, he shall,—

(*a*) if so required by the Court give a bond as nearly as may be in the prescribed form to the Judge of the Court to enure for the benefit of the Judge for the time being, with or without sureties as may be prescribed engaging duly to account for what he may receive in respect of the property of the ward

(*b*) if so required by the Court, deliver to the Court within six months from the date of his appointment or declaration by the Court or within such other time as the Court directs, a statement of the immoveable property belonging to the ward of the money and other moveable property which he has received on behalf of the ward up to the date of delivering the statement and of the debts due on that date to or from the ward

(*c*) if so required by the Court exhibit his accounts in the Court at such times and in such form as the Court *from time to time* directs

(*d*) if so required by the Court pay into the Court at such time as the Court directs the balance due from him on those accounts or so much thereof as the Court directs and

(*e*) apply for the maintenance, education and advancement of the ward and of such persons as are dependent on him and for the celebration of ceremonies to which the ward or any of those persons may be a party, such portion of the income of the property of the ward as the Court *from time to time* directs, and if the Court so directs, the whole or any part of that property

Suit against guardian where administration bond was taken

35 Where a guardian appointed or declared by the Court has given a bond duly to account for what he may receive in respect of the property of his ward the Court may, on application made by petition and on being satisfied that the engagement of the bond has not been kept, and upon such terms as to security, or providing that any money received be paid into the Court or otherwise as the Court thinks fit assign the bond to some proper person who shall thereupon be entitled to sue on the bond in his own name as if the bond had been originally given to him instead of to the Judge of the Court, and shall be entitled to recover thereon, as trustee for the ward, in respect of any breach thereof

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### (*Chapter III —Duties, Rights and Liabilities of Guardians —Sections 36-41*)

Suit against guardian where administration-bond was not taken

36 (1) Where a guardian appointed or declared by the Court has not given a bond as aforesaid, any person with the leave of the Court, may, as next friend, at any time during the continuance of the minority of the ward and upon such terms as aforesaid institute a suit against the guardian or in case of his death, against his representative, for an account of what the guardian has received in respect of the property of the ward, and may recover in the suit, as trustee for the ward, such amount as may be found to be *payable by the* guardian or his representative, as the case may be

(2) *The provisions of sub section (1) shall so far as they relate to a suit against a guardian be subject to the provisions of section 440 of the Code of Civil Procedure as amended by this Act* (of 1882)

General liability of guardian as trustee

37 Nothing in either of the two last foregoing sections shall be construed to deprive a ward or his representative of any remedy against his guardian or the representative of the guardian which not being expressly provided in either of those sections, any other beneficiary or his representative would have against his trustee or the representative of the trustee

#### *Termination of Guardianship*

Right of survivorship among joint guardians

38 On the death of one of two or more joint guardians, the guardianship continues to the survivor or survivors until a further appointment is made by the Court

Removal of guardian

39 The Court may, on the application of any person interested, or of its own motion remove a guardian appointed or declared by the Court, *or a guardian appointed by will or other instrument*, for any of the following causes, namely —

(*a*) for abuse of his trust

(*b*) for continued failure to perform *the* duties *of his trust*

(*c*) for incapacity to perform *the* duties *of his trust*,

(*d*) *for ill treatment or neglect to take proper care, of his ward*

(*e*) for contumacious disregard of any provision of this Act or of any order of the Court,

(*f*) for conviction of an offence implying, in the opinion of the Court a defect of character which unfits him to be *the guardian of his ward*,

(*g*) for having an interest adverse to the faithful performance of his duties,

(*h*) for ceasing to reside within the local limits of the jurisdiction of the Court,

(*i*) in the case of a guardian of the property for bankruptcy or insolvency,

(*j*) by reason of the guardianship of the guardian ceasing, or being liable to cease under the law to which the minor is subject

Provided that a guardian appointed by will or other instrument, *whether he* has been declared under this Act *or not*, shall not be removed—

(*a*) *for* the cause mentioned in clause (*g*) unless the adverse interest accrued after the death of the person who appointed him *or it is shown that that person made and maintained the appointment in ignorance of the existence of the adverse interest, or*

(*b*) *for* the cause mentioned in clause (*h*) unless such guardian has taken up such a residence as, in the opinion of the Court renders it impracticable for him to discharge the functions of guardian

Discharge of guardian

40 (1) If a guardian appointed or declared by the Court desires to resign his office, he may apply to the Court to be discharged

(2) If the Court finds that there is sufficient reason for the application it shall discharge him *and if the guardian making the application is the Collector and the Local Government approves of his applying to be discharged, the Court shall in any case discharge him*

Cessation of authority of guardian

41 (1) The powers of a guardian of the person cease—

(*a*) by his death, removal or discharge,

(*b*) by the Court of Wards assuming superintendence of the person of the ward,

(*c*) by the ward ceasing to be a minor,

(*d*) in the case of a female ward by her marriage to a husband who is not unfit to be guardian of her person or, if the guardian was appointed or declared by the Court by her marriage to a husband who is not in the opinion of the Court, so unfit, or

(*e*) in the case of a ward whose father was unfit to be guardian of the person of the ward by the father ceasing to be so or, if the father was deemed by the Court to be so unfit, by his ceasing to be so in the opinion of the Court

(2) The powers of a guardian of the property cease—

(*a*) by his death, removal or discharge,

(*b*) by the Court of Wards assuming superintendence of the property of the ward, or

(*c*) by the ward ceasing to be a minor

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*(Chapter III —Duties, Rights and Liabilities of Guardians —Section 42 Chapter IV —Supplemental Provisions —Sections 43 45.)*

(3) When for any cause the powers of a guardian cease the Court may require him *or, if he is dead, his representative* to deliver as it directs any property in his possession or control belonging to the ward or any accounts in his possession or control relating to any past or present property of the ward

(4) When he has delivered the property or accounts as required by the Court the Court may declare him to be discharged from his liabilities save as regards any fraud which may subsequently be discovered

Appointment of successor to guardian dead discharged or removed

42 When a guardian appointed or declared by the Court is discharged or under the law to which the ward is subject, ceases to be entitled to act or when any such guardian or a guardian appointed by will or other instrument is removed *or dies* the Court, of its own motion or on application under Chapter II, may if the ward is still a minor appoint or declare another guardian of his person or property, or both, as the case may be

## CHAPTER IV

### SUPPLEMENTAL PROVISIONS.

Orders for regulating conduct or proceedings of guardians and enforcement of those orders

43 (1) The Court may on the application of any person interested or of its own motion, make an order regulating the conduct or proceedings of any guardian appointed or declared by the Court

(2) *Where there are more guardians than one of a ward and they are unable to agree upon a question affecting his welfare, any of them may apply to the Court for its direction and the Court may make such order respecting the matter in difference as it thinks fit*

(3) Except where it appears that the object of making an order under sub section (1) *or sub section* (2) would be defeated by the delay, the Court shall, before making the order direct notice of the application therefor or of the intention of the Court to make it, as the case may be, to be given *in a case under sub section* (1) to the guardian *or in a case under sub section* (2), *to the guardian who has not made the application*

(4) In case of disobedience to an order made under sub-section (1) *or sub section* (2) *the order may be enforced in the same manner as an injunction granted under section 492 or section 493 of the Code of Civil Procedure, in a case under sub-section* (1) *as if the ward were the plaintiff and the guardian were the defendant or in a case under sub-section* (2), *as if the guardian who made the application were the plaintiff and the other guardian were the defendant*

(5) *Except in a case under sub section* (2), *nothing in this section shall apply to a Collector who is, as such, a guardian*

Penalty for removal of ward from jurisdiction

44 If, for the purpose or with the effect of preventing the Court from exercising its authority with respect to a ward a guardian appointed or declared by the Court removes the ward from the limits of the jurisdiction of the Court in contravention of the provisions of section 26 he shall be liable, by order of the Court, to fine not exceeding one thousand rupees or to imprisonment *in the civil jail* for a term which may extend to six months

Penalty for contumacy

45 (1) In the following cases namely —

(a) if a person having the custody of a minor fails to produce him or cause him to be produced in compliance with a direction under section 12 sub section (1) or to do his utmost to compel the minor to return to the custody of his guardian in obedience to an order under section 25 sub section (1) or

(b) if a guardian appointed or declared by the Court fails to deliver to the Court within the time allowed by or under clause (b) of section 34 a statement required under that clause or to exhibit accounts in compliance with a requisition under clause (c) of that section or to pay into the Court the balance due from him on those accounts in compliance with a requisition under clause (d) of that section or

(c) *if a person who has ceased to be a guardian or the representative of such a person* fails to deliver any property or accounts in compliance with a requisition under section 41 sub section (3),

the person guardian *or representative* as the case may be shall be liable by order of the Court, to fine not exceeding one hundred rupees and in case of recusancy to further fine not exceeding ten rupees for each day after the first during which the default continues, and not exceeding five hundred rupees in the aggregate and to detention in the civil jail until he undertakes to produce the minor or cause him to be produced, or to compel his return or to deliver the statement, or to exhibit the accounts or to pay the balance or to deliver the property or accounts, as the case may be

(2) If a person who has been released from detention on giving an undertaking under sub section (1) fails to carry out the undertaking

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*(Chapter IV.—Supplemental Provisions —Sections 46-51.)*

within the time allowed by the Court, the Court may cause him to be arrested and re-committed to the civil jail

Reports by Collectors and Subordinate Courts

46 (1) The Court may call upon the Collector or upon any Court subordinate to the Court, for a report on any matter arising in any proceeding under this Act and treat the report as evidence

(2) For the purpose of preparing the report the Collector or the Judge of the subordinate Court as the case may be shall make such inquiry as he deems necessary and may for the purposes of the inquiry exercise any power of compelling the attendance of a witness to give evidence or produce a document which is conferred on a Court by the Code of Civil Procedure

1882.

Orders appealable

47 An appeal shall lie to the High Court from an order made by a District Court —

(a) under section 7, appointing or declaring or refusing to appoint or declare a guardian or

(b) under section 9, sub section (3), returning an application or

(c) under section 25, making or refusing to make an order for the return of a ward to the custody of his guardian , or

(d) under section 26, refusing leave for the removal of a ward from the limits of the jurisdiction of the Court or imposing conditions with respect thereto or

(e) under section 28 or section 29 refusing permission to a guardian to do an act referred to in the section or

(f) under section 32 defining, restricting or extending the powers of a guardian or

(g) under section 39 removing a guardian or

(h) under section 40, refusing to discharge a guardian or

(i) under section 43, regulating the conduct or proceedings of a guardian or settling a matter in difference between joint guardians, or enforcing the order or

(j) under section 44 or section 45 imposing a penalty

Finality of other orders

1882

48 Save as provided by the last foregoing section and by section 622 of the Code of Civil Procedure, an order made under this Act shall be final and shall not be liable to be contested by suit or otherwise

Costs

49 The costs of any proceeding under this Act including the costs of maintaining a guardian or other person in the civil jail, shall, subject to any rules made by the High Court under this Act, be in the discretion of the Court in which the proceeding is had

Power of High Court to make rules

50 (1) In addition to any other power to make rules conferred expressly or impliedly by this Act, the High Court may from time to time make rules consistent with this Act—

(a) as to the matters respecting which, and the time at which reports should be called for from Collectors and subordinate Courts

(b) as to the allowances to be granted to, and the security to be required from, guardians, and the cases in which such allowances should be granted

(c) as to the procedure to be followed with respect to applications of guardians for permission to do acts referred to in sections 28 and 29

(d) as to the circumstances in which such requisitions as are mentioned in clauses (a) (b), (c) and (d) of section 34 should be made

(e) as to the preservation of statements and accounts delivered and exhibited by guardians

(f) as to the inspection of those statements and accounts by persons interested ,

(g) as to the custody of money and securities for money belonging to wards

(h) as to the securities on which money belonging to wards may be invested ,

(i) as to the education of wards for whom guardians *not being Collectors* have been appointed or declared by the Court and

(j) generally, for the guidance of the Courts in carrying out the purposes of this Act

(2) Rules under clauses (a) and (i) of sub section (1) shall not have effect until they have been approved by the Local Government, *nor shall any rule under this section have effect until it has been published in the official Gazette*

Applicability of Act to guardians already appointed by Court

51 A guardian appointed by or holding a certificate of administration from a Civil Court under any enactment repealed by this Act shall, save as may be prescribed, be subject to the provisions of this Act and of the rules made under it, as if he had been appointed or declared by the Court under Chapter II

*The Guardians and Wards Bill.*

*(Chapter IV.—Supplemental Provisions—Sections 52 53.)*

52. In section 3 of the Indian Majority Act, 1875, for the words 'every minor of whose person or property a guardian has been or shall be appointed by any Court of justice, and every minor under the jurisdiction of any Court of Wards,' the following shall be substituted, namely,—

Amendment of Indian Majority Act.

"every minor of whose person or property, or both, a guardian, other than a guardian for a suit within the meaning of Chapter XXXI of the Code of Civil Procedure has been or shall be appointed or declared by any Court of Justice before the minor has attained the age of eighteen years and every minor of whose property the superintendence has been or shall be assumed by any Court of Wards before the minor has attained that age

53. Chapter XXXI of the Code of Civil Procedure shall be amended as follows, namely —

Amendment of Chapter XXXI of the Code of Civil Procedure

*A —To section 440 of the said Code the following shall be added, namely —*

*"If a minor has a guardian appointed or declared by an authority competent in this behalf a suit shall not be instituted on behalf of the minor by any person other than such guardian except with the leave of the Court granted after notice to such guardian and after hearing any objections which he may desire to make with respect to the institution of the suit and the Court shall not grant such leave unless it is of opinion that it is for the welfare of the minor that the person proposing to institute the suit in the name of the minor should be permitted to do so*

*B*—To section 443 of the said Code the following shall be added, namely —

'Where an authority competent in this behalf has appointed or declared a guardian or guardians of the person or property or both, of the minor, the Court shall appoint him or one of them as the case may be, to be the guardian for the suit under this section unless it considers, for reasons to be recorded by it, that some other person ought to be so appointed '

*C*—After section 446 of the said Code the following shall be added, namely —

"If the next friend is not a guardian appointed or declared by an authority competent in this behalf and *an* application is made by a guardian so appointed or declared who desires to be himself appointed in the place of the next friend the Court shall remove the next friend unless it considers, for reasons to be recorded by it that the guardian ought not to be appointed the next friend of the minor '

*D*—For section 461 of the said Code the following shall be substituted, namely —

' 461 (*1*) A next friend or guardian for the suit shall not, *without the leave of the Court* receive any money or other moveable property *on behalf of a minor*, either—

Receipt by next friend or guardian *ad litem* of property under decree for minor

(*a*) *by way of compromise before decree or order or*

(*b*) under a decree or order in favour of *the* minor

"(*2*) Where the next friend or guardian for the suit has not been appointed or declared by competent authority to be guardian of the property of the minor or having been so appointed or declared is under any disability known to the Court to receive the money or other moveable property, the Court shall if it grants him leave to receive the property require such security and give such directions as will in its opinion sufficiently protect the property from waste and ensure its proper application

*E*—For section 464 of the said Code as amended by the Civil Procedure Code Amendment Act, 1888, the following shall be substituted namely —

VII

"464 Nothing in this Chapter applies to a Sovereign Prince or ruling Chief suing or being sued in the name of his State or being sued by direction of the Governor General in Council or a Local Government, in the name of an agent or in any other name, or shall be construed to affect, or in any way derogate from the provisions of any local law for the time being in force relating to suits by or against minors or by or against lunatics or other persons of unsound mind

Princes and Chiefs and wards of Court

*The Guardians and Wards Bill*
*(The Schedule.—Enactments repealed)*

## THE SCHEDULE

### ENACTMENTS REPEALED

*(See section 2)*

| Number and year | Title or subject | Extent of repeal. |
|---|---|---|
| *Acts of the Governor General in Council* | | |
| XIV of 1858 | Minors (Madras) | The whole |
| XL of 1858 | Minors (Bengal) | So much as has not been repealed |
| IX of 1861 | Minors | The whole |
| XX of 1864 | Minors (Bombay) | The whole |
| XIV of 1869 | Bombay Civil Courts Act, 1869. | So much of the last paragraph of section 16 as has not been repealed. |
| VII of 1870 | Court fees Act 1870 | Section 19H and Article 10 of Schedule I |
| IV of 1872 | Punjab Laws Act 1872 | So far as it relates to Act XL of 1858. |
| XIX of 1873 | North Western Provinces Land revenue Act 1873 | Section 258. |
| XIII of 1874 | European British Minors Act, 1874. | The whole |
| XV of 1874 | Laws Local Extent Act 1874 | So far as it relates to any enactment repealed by this Act |
| XX of 1875 | Central Provinces Laws Act 1875 | So far as it relates to Act XL of 1858 |
| XVIII of 1876 | Oudh Laws Act, 1876 | So far as it relates to Act XL of 1858 |
| XIII of 1879 | Oudh Civil Courts Act 1869. | Clause (*1*) of section 25 relating to proceedings under Acts XL of 1858 and IX of 1861 |
| *Acts of the Governor General in Council – contd* | | |
| XIV of 1882 | Code of Civil Procedure | The second paragraph of section 443 |
| XVIII of 1884 | Punjab Courts Act 1884 | So much of section 29 as has not been repealed |
| XVII of 1885 | Central Provinces Government Wards Act 1885 | Section 5. |
| XII of 1887 | Bengal North Western Provinces and Assam Civil Courts Act 1887 | Clause (*b*) of section 23 sub section (*2*) |
| XI of 1889 | Lower Burma Courts Act, 1889 | The words to be and in section 99, sub-section (*1*) *and section 102 so far as it relates to Act XIII of 1874.* |
| *Mad as Regulations* | | |
| V of 1804 | Court of Wards | Section 20 and so much of sections 2 and 22 as relates to persons and property of minors not subject to the superintendence of the Court of Wards |
| X of 1831 | Minors Estates | Section 3. |
| *Regulations under the Statute 33 Victoria Chapter 3* | | |
| *IX of 1874* | *Arakan Hill District Laws* | *So far as it relates to Acts XL of 1858 and IX of 1861* |

S HARVEY JAMES,
*Secretary to the Government of India*




# The Gazette of India.

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Separate paging is given to this Part in order that it may be filed as a separate compilation


## PART VI

Debates of the Legislative Council of His Excellency the Governor General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT CAP 67

The Council met at Government House on Friday, the 28th February, 1890

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G, G M S I, G M I E, *presiding*
His Honour the Lieutenant Governor of Bengal, K C S I, C I E
His Excellency the Commander in Chief, Bart, V C, G C B, G C I E, R A
The Hon ble Lieutenant General Sir G T Chesney, K C B, C S I, C I E, R E
The Hon'ble A R Scoble, Q C C S I
The Hon'ble Sir C A Elliott, K C S I
The Hon'ble P P Hutchins, C S I
The Hon ble Sir D M Barbour, K C S I
The Hon'ble Syud Ameer Hossein, C I E
The Hon'ble Rájá Durga Charn Laha, C I E
The Hon ble Maung Ôn, C I E A T M
The Hon'ble Muhammad Ali Khan
The Hon'ble R J Crosthwaite
The Hon'ble Sir A Wilson, Kt
The Hon'ble F M Halliday
The Hon ble Rao Bahádur Krishnaji Lakshman Nulkar, C I E

### FOREST BILL

The Hon'ble MR HUTCHINS moved that the Report of the Select Committee on the Bill to amend the Indian Forest Act, 1878, the Burma Forest Act, 1881, and the Upper Burma Forest Regulation, 1887, be taken into consideration He said —

"When I introduced this Bill last September I explained at considerable length the nature of the amendments which I proposed to make in the

Indian Forest Act and the reasons which rendered them necessary I am glad to say that no important objections have been made to my proposals, and, that being so, I think I need not trouble the Council with any further general observations, but may proceed at once to explain the several amendments seriatim

"The definition of 'tree' has been expanded so as to make it clear that it includes palms as well as canes To the lay and untrained intelligence the possibility that a palm tree should not be a tree at all would not readily occur, but, some exceptionally subtle authority having suggested the doubt, the Committee thought it better to remove it once for all

"It was originally proposed to amplify the definition of 'timber' so as to include charcoal, but this will now be separately provided for The amended definition corresponds word for word with that which this Council adopted in the Burma Forest Act of 1881 The only difference between it and the existing definition is that we have struck out the words 'for cart wheels, mortars, canoes' as savouring of needless particularity all are included in the general term 'for any purpose'

"The most important amendment occurs in the definition of 'forest-produce' A difficulty has arisen from timber having been classed as a species of forest produce only when it is found in or can be shown to have been brought from a forest As defined by itself timber includes all wood, but when it is coupled with other forest produce a doubt arises whether it is not to be restricted to wood which can be proved to have been brought from a forest it is generally impossible to prove this regarding wood which is being conveyed in a place outside a forest And the word 'forest' is itself indefinite and I fear incapable of definition Some very eminent authorities consider that nothing should be deemed to be a forest which has not been so constituted under the Act This, however, would exclude all private forests and many other very extensive tracts which no one seeing them would hesitate to describe as forests—to which, in fact, no other description would be applicable But, if we cannot define forests and must therefore be content to leave this point in some uncertainty, we can get over the practical difficulty in a very simple way, and that is by classifying as forest-produce all timber and certain other specific articles which are very rarely gathered elsewhere than in a forest, and over which it is essential in the interests of forest administration and of the public to exercise control As I explained when I introduced the Bill, this will in no way enlarge the class of offences committed in respect of forests constituted under the Act Chapters II to VI will be absolutely unaffected by the proposed alteration Its only effect will be to enable Government under Chapter VII to levy a duty on these special products, and under Chapter VIII to control their transport, without being under the necessity of showing in every instance that the particular log or consignment was produced in the indefinite something known as a forest

"So far as Chapter VII is concerned this is the law already as regards timber, which is there used by itself and in its wider sense, and when I introduced this Bill I advanced what seemed to me rather strong reasons for holding that the Legislature had never intended to use the term in a different sense in Chapter VIII If this was the intention there was no occasion to specify timber at all in its narrower sense it would be included in the general term 'forest produce', but not only is timber specially mentioned but the word 'all' is prefixed to it—'all timber and other forest produce' Again, timber being clearly used in the wide sense in Chapters VII and IX, it is *primâ facie* improbable that it would be employed in a different sense in the intermediate Chapter I also referred to the debates in this Council and to the manner in which the Chapter had been understood and practically worked without any objection in most of the Provinces It is only in Bombay that the Government has found itself constrained to adopt the narrower interpretation of the term, and there it was speedily discovered that such a construction rendered all attempt to control the transit of timber futile and ineffectual In the Select Committee we have had the advantage of the assistance of the Hon'ble Mr Nulkar who was a member of the Bombay Forest Commission and he entirely confirms the view that the prevention of smuggling is impossible, and that this most important Chapter must remain a dead letter in Bombay, unless the meaning of the Legislature is made

clear by some such amendment as that which I propose I therefore maintain, as I maintained when I introduced the Bill, that the inclusion of all timber in the definition of forest produce will merely carry out what has all along been the intention, while it will place beyond controversy the practice which exists in every Province but Bombay, and without which effectual control is impracticable

"The original draft Bill put all trees and other produce of trees on the same footing as timber, but I do not now ask the Council to go so far as that The first clause of the definition has now been cut down so as to include only a few important products, the transport of which requires to be regulated for the same reasons as timber in the absence of such control they can be passed off as the produce of a private holding with hardly any risk of detection I need hardly say that the Government does not wish to lay hands on any private produce Under Chapter VII it can only levy a duty on produce to which it *has a right* or which has been imported from foreign territory, while by Chapter VIII it is merely empowered to regulate transport The only way in which private produce will be affected will be that, in localities where the transport of particular kinds of produce needs to be regulated in order to prevent smuggling, private owners will be required to take out passes showing that the produce mentioned in the pass comes from a private holding or has been purchased from a proper Forest officer Without some such simple procedure private owners will be constantly harassed on the mere supposition that the produce has been smuggled from a Government forest, and I therefore repeat, what I stated at the introduction of the Bill that the amendment will be as much for their advantage as for that of forest administration

"Sections 3 and 5 of the Bill require no explanation Sections 4 and 6 relate to what is called *shifting* cultivation by which we mean the practice of making a clearing generally by fire, in forest land, cultivating it for a year or two, and then shifting to another spot and repeating the same process It is obvious that such a practice unless very strictly confined must be absolutely incompatible with forest conservation Those who practise it are mere squatters and their cultivation of one clearing cannot confer a right to make another at will Local Governments, however, deal very liberally with the tribes which have been accustomed to the practice, and all that is necessary is that it shall not be recognized as a right, but simply as a privilege to be exercised within such limits and under such regulations as may be prescribed According to section 6, which has been very carefully considered by the Select Committee, when any claim of this nature is made before a Forest settlement officer he is to report it, as well as any local order affecting it, to the Local Government with his opinion whether it may be permitted or should be prohibited If it is found that it can be permitted to any extent, he is to arrange for its exercise either by excluding a sufficient area from the proposed forest-reserve, or by setting apart a portion thereof in which it may be exercised subject to suitable conditions In all cases it will be deemed not a right but a privilege, liable to restriction, and even to abolition on proper terms, at the pleasure of Government

"Section 7 is new but the alteration is not of a substantial nature Under section 25 (*b*) of the Act as it now stands, 'whoever sets fire to a reserved forest or kindles any fire in such manner as to endanger the same' is liable to punishment. It is proposed to amplify this provision by substituting 'whoever sets fire to a reserved forest, or, in contravention of any rules made by the Local Government, kindles any fire, or leaves any fire burning, in such manner as to endanger such a forest" These are almost the exact words of the corresponding section passed by this Council for Burma It is desirable on the one hand, to allow fires not inconsistent with local rules, and on the other it is essential that no fire should be left burning and unguarded

"Section 8 merely carries out what I have before explained in connection with the defintion of 'forest produce' By sub section (*4*) we make it clear that the rules regarding transport need not be general, but should only be applied to such classes of timber or produce and in such limited areas as may be really essential The enforcement of rules causes considerable trouble and expense, and that in itself is an additional security that their application will be restricted as much as possible

"Sections 9, 10, 11 and 12 need no explanation beyond what is contained in the Committee's report

"Section 13 relates to the compounding of forest offences and has been entirely re cast by the Select Committee The Legislature has repeatedly recognized the principle that petty offenders against forest laws and rules should be allowed the option of making reasonable amends in money, and so escaping the very serious trouble and annoyance of a formal prosecution It is not, therefore, necessary for me now to defend the principle of the section but I have merely to show that we have provided sufficient safeguards against its abuse One of these is the provision that the amends or compensation shall in no case exceed fifty rupees, the other is that the power to accept a composition shall only be exercised by officers specially authorized in that behalf and that no officer shall be so authorized who is not at least a Ranger on one hundred rupees a month Only a few of the senior Rangers draw so high pay, and if the power is given to them at all it must be conferred on them by name and therefore after consideration of their individual fitness It is only to Subdivisional Officers or officers of control that it can be given as a class Moreover, the Act will in no way interfere with any executive orders which Local Governments may see fit to make in further limitation of the sum which may be demanded or accepted Thus for example, the original Bill provided that such sum should not exceed ten times the damage done or the duc sought to be evaded This, as I stated, was founded on an order of my hon ble friend the Lieutenant Governor of the North Western Provinces and it may still be preserved by him, or varied as he thinks fit, subject to the statutory maximum of fifty rupees If a larger sum than fifty rupees is fairly recoverable, it is right that the case should go before a Magistrate, for the procedure is only intended to apply to very petty offences

"Section 14 is founded on section 25 of the Opium Act, I of 1878, and its object is to maintain a control over the operations of contractors and others who may be permitted to extract forest produce Such a man is always bound by certain express conditions, as that he will not cut trees which have not attained a certain girth but his men often do this for his advantage and probably with his connivance while, if the breach of the conditions is detected he pleads ignorance The servants get access to the forest under cover of his license and it seems reasonable that the employer, who benefits by an act which he has covenanted not to permit should be made responsible The simplest way to effect this is to bind him down by a penalty and the section provides that in the event of a breach, the amount of the penalty may be levied as an arrear of land revenue

The remaining sections of the Bill merely provide for identical amendments in the Burma Forest Act, 881 It is unnecessary that I should go through them in detail as they are founded on precisely the same considerations which I have already submitted to Your Excellency and Hon'ble Members'

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR said —

"I wish to speak with reference to two provisions of this Bill, as regards their general as well as special applicability to certain localities

"The provision to give power to Local Governments to extend their control over the transit of private forest produce is of some importance While such power is necessary for the effective protection against smuggling of Government forest-produce it has to be remembered that it is a power which is peculiarly liable to be abused by departmental subordinates, and Local Governments will have to take special care, in framing their subsidiary rules under section 41 of the Act as now amended by section 8 of the Bill, to strictly confine their operation to forest produce in which there is a considerable trade and with which private produce is likely to come into real competition and facilitate smuggling in the absence of the control

'One of the applicants for this amendment of the Forest Act was the Government of Bombay, where, in addition to the general control over the transport, it will have a peculiar application In Tanna and Kolaba, and perhaps in other parts the Local Government will have, by the free and willing consent of the people, to prohibit with certain exceptions the export of private timber, as a means of helping the re clothing of private lands with

forest growths, to enable the cultivators to obtain supplies of timber, branches, foliage, &c, such as are annually required for agricultural purposes, and thereby diminish to a minimum the drain on public forests for local supplies Perhaps it may not be out of place if I allude briefly to the history of this point The energetic and comprehensive character of the introduction into Bombay of the provisions of Chapters II and IV of the Forest Act of 1878 deprived the villagers, with one stroke of the pen of the use of all lands just outside the limits of their fields the notification issued under those Chapters having in numerous instances, claimed as Government forests, without inquiry, even such lands as village commons, grazing grounds, and sometimes portions of village sites This was perhaps partly due to oversight, a result of the precipitate nature of the action taken It produced widespread distress and discontent which might have led to serious results, had not District officers partly delayed action on the notification The next five years were occupied in a process of formal disforestation, by counter notifications, of tracts erroneously claimed as Government forests, but the resultant irritation could not be allayed, and vested rights and privileges at least partly restored, until, in 1885 a Commission was appointed to make inquiries and report on some of the specific grievances in certain parts of the Presidency These had reference chiefly to local supplies and village privileges in adjacent forests which had been recognised from time immemorial, and which were more or less expressly or tacitly acknowledged at previous revenue survey settlements, but which, in the forest settlements ordered under the Act suddenly ceased to be a factor to be counted with and recognised The Forest Commission found that, while the villagers had these legitimate grievances to be redressed, the people in certain parts exposed to the temptation of large markets close by were by no means free from blame for having denuded their own extra assignments of land of all forest growth for present profit and for having got into the objectionable habit of falling back almost entirely upon the public forests for supplies necessary for their own agricultural and domestic wants The Commission came to the conclusion that the only practical solution of the difficulty was to enforce the legitimate use by the villagers of their extra lands for the growth of their own private supplies and to confine the allowance from neighbouring forests to actual deficit, which was expected to become a minimum diminishing from time to time as the scheme recommended had time to work out the solution The recommendation added, as an absolutely necessary condition, that Government should begin by completely severing its forest connection with private lands by either selling out to the occupants all teak and other royalty trees standing thereon and now claimed by Government or by acquiring the land itself as Government forest under the Land Acquisition Law, thereby removing all cause of the constant friction between the Forest Department and the people, and enabling the latter to grow and supply themselves ultimately with nearly all the forest produce they require for their agricultural operations from their own lands The villagers examined before the Commission were unanimous in their admission of the justice of such a prohibition against export of their private forest produce, so long as they continued to require help from Government forests

"To judge from the orders passed by the Government of Bombay on the report of the Forest Commission that Government awaits the passing of this Bill to be able to give complete effect to the scheme of a fair and final adjustment of the conflicting claims and interests I have just explained, and we may trust that now no further delay may occur in carrying out that intention and the risk of an interruption of the present forest policy with respect to local supplies may be avoided I may be allowed to assure the Council that I do not unnecessarily allude so prominently to this precaution to place beyond the possibility of interruption the policy of sympathy and consideration in respect to agricultural needs of the people Five years ago the fact of the appointment of the Forest Commission led to a tacit cessation of some of the most harassing and irritating forms of departmental interference with the people's forest rights and privileges, and the apparent peace so restored is due to the hopefulness of the people that the fuller and more effective measure of justice recommended by the Commission is only delayed till the passing of the Bill before us If after this a further delay occurs, the impending change in the Local Government may result in a

further inheritance by its successors of difficulties harassing to all parties concerned, just as they were left to be inherited by it five years ago, and by its own predecessors five years before that time, through the now admitted errors committed at the first introduction of the Forest Act of 1878

"The other point to which I wish to allude is section 13, sub section (3), of the Bill, where Local Governments are permitted to invest Forest officers down to Rangers drawing a salary of not less than one hundred rupees per month with power to compound certain forest offences by accepting up to fifty rupees as compensation In the Select Committee I expressed my doubts as to the propriety of permitting to Rangers the exercise of this power which presented peculiar facilities for abuse, but, from what I learned from Hon ble Members there, it appeared that in certain localities, owing to the paucity of higher officers at hand, it was sometimes necessary for administrative convenience, and even in the interests of the accused, to invest selected officers of the lower grade with the power Speaking for Bombay, from some experience in certain districts I may say that, though there such power has been exercised by officers of higher grades, it was not always used in a manner to command popular confidence We may, however, hope that, under the discretion allowed to Local Governments sufficient care will be taken in selecting Forest officers for the exercise of the power in question so as to secure the confidence of the public"

The Hon'ble MUHAMMAD ALI KHAN said —

"Being a member of the Select Committee to whom the Bill was referred I would like to make some observations As already explained by the Hon'ble Member in charge of the Bill, this Bill has passed through very few alterations in the Select Committee Besides some verbal alteration, the Bill has been revised in two important matters

"First, the Bill as drafted proposed to give the Forest settlement officer the power of settling the claims relating to the practice of shifting cultivation but the revised Bill places the matter under the control of the Local Government

"Secondly, the draft Bill provided that any Forest officer may be authorised by the Local Government to compound certain forest offences and limited the maximum sum to be accepted by way of compensation to ten times the value of the forest produce which has been damaged or ten times the amount of money of which the payment is evaded But the revised Bill limits the class of Forest-officers who may be thus authorised, and provides that the compensation in no case shall exceed the sum of fifty rupees

"I think the Bill as amended is unobjectionable, and will be very useful if passed into law"

The Hon'ble MR HUTCHINS said —

"There is just one remark which I should like to make with reference to what has fallen from the Hon'ble Member opposite I quite agree that the Local Governments should take special care not to interfere even with the transport of any produce unless in the particular locality there is a considerable trade in the article and a real danger of smuggling But I do not contemplate anything like an absolute prohibition of the export of private timber What section 41 says is that Government 'may prohibit the import, export or moving of such timber or other produce *without a pass*' I understand, however, that the people of Tanna and Kolaba acquiesce in the necessity for such prohibition, and no doubt an arrangement of that nature may be made with their consent Government could not refuse to issue passes on reasonable terms, but of course private owners can abstain from asking for passes I think it right to mention this, although the amendments made by the Bill on the table will not touch the law in this respect Whatever the law was, just so it will remain

"As to the other point to which the Hon ble Member referred, I may mention that Local Governments may by executive order place different limits on the powers of Rangers and of Subdivisional Officers to accept composition My reasons for not wishing to exclude Rangers altogether were just those which the Hon ble Mr Nulkar has described"

The Motion was put and agreed to

The Hon'ble MR HUTCHINS also moved that the following amendments be made in section 2, sub section (3), and in section 15, sub section (2), of the Bill as amended, namely —

(i) in clause (a) of both sections, omit the words "trees and , and after the word "catechu ' insert the words "wood oil, resin natural varnish

(ii) in clause (b), sub clause (i) of both sections for the words "wood oil, gum, resin, varnish ', substitute the words "trees and

He said —

"I think I have made it clear to the Council that there are some specific kinds of forest produce which require to be controlled in transit by a system of passes All these should be included in clause (a) of the definition for other wise it will be incumbent on the Government to show that the particular consignment comes from a forest in order to make it subject to regulation Accord ingly, as revised by the Select Committee, clause (a) enumerates timber, charcoal, caoutchouc, catechu, bark, lac, mahua flowers and myrabolams I had not then any professional adviser with me, and I thought this catalogue would be sufficient But I now learn that in some parts of the country, and particularly in Burma, Oudh, Assam and Orissa, the transport of wood oil, resin or natural varnish requires to be similarly controlled These are all collected in large quantities from the Government forests, but outside those forests there are scattered trees which yield the same products, and smuggling will be an easy matter if the necessary provision is not made to enable Government to make rules to prevent it There is in all these cases both a considerable trade and a real danger of smuggling

"On the other hand, trees may be relegated to the other class of produce which we do not require to deal with unless they are found in a forest, and gum need not be specially mentioned at all"

The Motion was put and agreed to

The Hon'ble MR HUTCHINS also moved that the Bill, as amended, be passed

The Motion was put and agreed to

## ACT XXV OF 1867, AMENDMENT BILL

The Hon'ble MR HUTCHINS also moved that the presentation of the Report of the Select Committee on the Bill to amend Act XXV of 1867 (*Print ing presses and Books*) be postponed for a fortnight

The Motion was put and agreed to

## EXCISE (MALT LIQUORS) BILL

The Hon'ble SIR DAVID BARBOUR moved for leave to introduce a Bill to amend the Excise Act, 1881, and the Bengal Excise Act, 1878 He said —

"There are certain portions of India in which the law, as it at present exists, does not authorise the levy of a duty per gallon on beer and other fer mented liquor The object of the present Bill is to make it possible to levy such a duty In former years the defect in the law to which I have referred did not give rise to any inconvenience, because in those portions of the country where the defect existed either beer was not made at all, or beer was made of such a kind and in such manner that it was not desirable or even practicable to impose a duty per gallon on it

"In recent years, however, a considerable industry has come into exist ence having for its primary object the supply of beer to Government for sale to the British soldier

"So long as the industry was confined to the manufacture of beer for sale to Government the want of legal authority for the levy of duty was not felt, Indian brewed beer sold to Government was exactly on the same footing in respect to non payment of duty as beer imported from England by Government

"The industry has in the course of time, increased in importance, and a considerable quantity of Indian brewed beer is now sold to the general public There are three reasons why Indian beer sold to the public should now be

taxed firstly because it is the general policy of Government to tax all spiritu ous and fermented liquors, secondly, because it is unfair that Indian brewed beer should escape a tax which imported beer pays, and thirdly, because the tax will bring in a certain amount of revenue

"The amount of revenue to be obtained is not great, it will probably amount at the present time to some Rs 50 000 or Rs 60,000 yearly, and from this sum must be deducted the cost of collection It would have been considerably less some years ago before the industry had attained its present propor tions

"The question whether legislation should be undertaken for the purpose of taxing Indian beer has been more than once under the consideration of the Government of India, but action was deferred in consideration of the small amount of revenue which the measure would produce I have thought it necessary to explain the reasons for the inaction of Government, because theories of a some what malicious nature and really not requiring very serious notice have been invented to account for the non levy of duty in the past

"At any rate, I think there need be no hesitation in now undertaking legislation which will at one and the same time, add to the public revenue satisfy the requirements of a rigorous political economy, gratify the advocates of temperance and which, strange to say appears to meet with the approbation of the brewers—the producers of the article on which the taxation will fall

'It is provided in the Bill that the rate of duty on Indian brewed beer shall not exceed that levied on imported beer, which is practically of the same class and quality"

The Motion was put and agreed to

The Hon ble SIR DAVID BARBOUR also introduced the Bill

The Hon ble SIR DAVID BARBOUR then moved that the Bill be taken into consideration on the 21st proximo

The Motion was put and agreed to

The Council adjourned to Friday the 7th March, 1890

S HARVEY JAMES,
*Secretary to the Govt of India*
*Legislative Department*

FORT WILLIAM,
*The 5th March, 1890*

SUPPLEMENT TO



# The Gazette of India.

No 10 } CALCUIIA SAIURDAY MARCH 8 1890


## OFFICIAL PAPERS

*A SUPPLEMENT to the GAZETTE OF INDIA will be pibli h d f om t ne to time conta nine such Official Papers and nfo tati i is the G e im nt t Ind m v d t b of int e t t th Iull c and u n a m u efullv b iade kn w Tne D bates f the Leg lative C un il f H Ex e lency the Go e n G ne al will in future be published in PA r VI f the GA ETTE*

*V S b b t t C ZETTE m tl SUPPLEMENT eb at lv i a p vm t f five Rubee pe annum if d l i cal tt e c/t R f t h l t ll SUPPLEMENT nd I RT VI f th CAZETTE can al be sub s b i t p t li nt l l p b r l l l C tt K be i ne r sent bv l o t*

*V Oh l O l V t t t th l bl at f wh h i t e GAZETTE I INDI i equi ed by aw or which it l o t t p bl h t CALCUTTA GAZETTE will be incl l d n the SUPPLEMENT For uch Orde s and N t hc ti i ti l l t GAZETTE t be l k i t*

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

# APPROPRIATION REPORT

ON

# THE ACCOUNTS OF 1888 89

BY


I GAY *Comptroller and Auditor General*


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A

# APPROPRIATION REPORT ON THE ACCOUNTS OF 1888 89

## GENERAL REVIEW

was explained in the last report that the financial position of the Government of India de it necessary, towards the close of 1887 88 to increase the rate of Salt duty and impose a y on the import of petroleum Full allowance was made for these measures in the Budget 1888 89, which shewed a surplus of Rx 423,500, excluding the charges for Special Defence ɔrks In the course of the year, the rate of exchange suffered a fall of over a half penny rupee, and Rx 374,300 was spent on the Sikkim, Hazara, and Lushai Expeditions The venue from salt was also Rx 446 900 less than anticipated owing to persistent rumours about intended reduction in the duty, and the collections of Land Revenue in March 1889 were all partly on account of unfavourable season and poor crops and partly from a change in date of payment These adverse circumstances were, however, more than counterbalanced improvements in various heads of Revenue, principally Forest and Exchange on Railway ısactions, and by reductions in expenditure especially under Land Revenue and Civil Works e actual result produced in the accounts is a surplus of Rx 826,600 without the expenditure Special Defence Works, or Rx 37,000 including it Particulars of the various changes com sed in this result are given in the following paragraphs in which the accounts of 1888 89 are t contrasted with those of the preceding year, and then with the Budget Estimate

2 No important changes of classification of Revenue and Expenditure were made during year, but the minor heads under the section " Interest " were revised with reference to the scheme of Provincial Loans explained in page 120 of this report

3 The following summary gives the Budget and Account figures of 1888 89 to be reviewed his report, and the details will be found in the statements on pages 126 to 138 Throughout report the figures are tens of rupees (Rx 1 = R10) with the last two figures cut off for the e of shortness, thus, 149,7 reads one hundred and forty nine thousand seven hundred s of rupees —

| Receipts | | Revenue and Expenditure | | Outgoings | |
|---|---|---|---|---|---|
| Budget | Accounts | | | Budget | Accounts |
| 56,212,4 | 56,220,8 | A | Principal Heads of Revenue | 9 863 0 | 9,737 9 |
| 656,3 | 841 8 | B | Interest | 4 508,4 | 4,712,3 |
| 2,131,3 | 2,244,8 | C | Post Office, Telegraph, and Mint | 2,182 2 | 2,146,5 |
| 1,424,0 | 1,508,0 | D | Civil Administration | 13,098,3 | 13 013,6 |
| 1,166,2 | 1,792,8 | F | Miscellaneous | 4,857,9 | 4,884,4 |
| | | F | Famine | 73,2 | 78,3 |
| | | G | Construction of Railways | 43 8 | 22,4 |
| 15,184,7 | 15 520 7 | H | Railways | 17,299 6 | 17,754,1 |
| 1,758,7 | 1,900 7 | J | Irrigation | 2,582,3 | 2,623 0 |
| 555,1 | 604 7 | K | Buildings and Roads | 5 592 9 | 5,310,7 |
| 921,8 | 1,062,4 | L | Army Services | 19 969,0 | 20,301,8 |
| | | LL | Special Defence Works | 1,121,5 | 789,6 |
| | | M | Provincial Surplus + or Deficit— | —483,6 | +285 1 |
| | | | Imperial Surplus + or Deficit — | —698,0 | +37,0 |
| 80,010,5 | 81,696,7 | | TOTAL | 80,010,5 | 81 696,7 |

| Receipts. Budget | Receipts. Accounts | | Other Transactions | Outgoings. Budget. | Outgoings. Accounts |
|---|---|---|---|---|---|
| —698,0 | +37,0 | | Imperial Surplus or Deficit as above | | |
| | | N | Capital Outlay on Railways and Irrigation Works | 4,044,5 | 1,638,0 |
| | | | Capital charge involved in redemption of Liabilities | | 10,336,0 |
| | | | Special Defence Works | | |
| 2,998 5 | 13,487,9 | O | Permanent Debt | | |
| 845,3 | 990,4 | P | Unfunded Debt | | |
| | | Q | Deposits and Advances | 340 9 | 354,4 |
| | 5,5 | R | Loans by Government | 486,8 | 572,5 |
| | | S | Guaranteed and Subsidized Companies, Capital Accounts | 3,143,4 | 4,031,5 |
| | | T | Remittances | 69,3 | 39,5 |
| 14,000,0 | 14,262,8 | U | Secretary of State s Bills | 14,548,5 | 15 031,0 |
| 19,347,4 | 19,784,4 | V | Cash Balance, April 1st | | |
| | | | Ditto March 31st | 13 859 8 | 16,565,1 |
| 36,493,2 | 48,568,0 | | Grand Total | 36,493,2 | 48,568,0 |

## Comparison with the year 1887-88

4 The comparison in respect of revenues is as follows —

| Revenues | 1887-88 | 1888-89 | Difference, 1888-89 greater (+) or less (—) |
|---|---|---|---|
| Principal Heads of Revenue | 54 781,0 | 56,220,8 | + 1,439,8 |
| Interest | 746,6 | 841,8 | +95,2 |
| Post Office, Telegraph, and Mint | 2,229,5 | 2,244,8 | +15,3 |
| Civil Departments | 1,495 7 | 1,508,0 | +12,3 |
| Miscellaneous | 1,606,1 | 1,792,8 | + 186,7 |
| Railways | 14,533,4 | 15,520,7 | +987,3 |
| Irrigation | 1,714,3 | 1,900,7 | +186,4 |
| Buildings and Roads | 592,3 | 604,7 | +12,4 |
| Army Services | 1,060,8 | 1,062,4 | +1,6 |
| | 78,759,7 | 81,696,7 | +2,937,0 |

5 Of the large increase under *Principal Heads of Revenue* 1,004,9 is due to S owing to the enhanced rate of duty, and 225,0 to Forest from the restoration of order Burma and the extension of the area under the Forest administration The advance *Interest* results from the investment of large balances in England at favourable rates as plained in paragraph 46, and in *Miscellaneous* from unusually large gain by exchange on tr sactions with the Railway Companies The *Railway Revenue* has been enlarged by the open of new lines and extension of old ones, but it is counterbalanced to some extent by a rise railway expenditure The *Irrigation* Revenue was improved by opening additional leng of canals chiefly in Upper India The differences under the other heads are not import and do not call for special notice here

6 The comparison of the expenditure side is as follows —

| | 1887-88 | 1888-89 | Difference 1888-89 greater (+) or less (—) |
|---|---|---|---|
| Direct Demands on the Revenue | 9,438,2 | 9,737,9 | + 299,7 |
| Interest | 5,441,8 | 4,712,3 | — 729,5 |
| Post Office, Telegraph, and Mint | 2,255,8 | 2,146,5 | — 109,3 |
| Civil Departments | 12,906,4 | 13,013,6 | + 107,2 |
| Miscellaneous | 4,761,1 | 4,884,4 | + 123,3 |
| Famine | 91 4 | 78 3 | — 13,1 |
| Construction of Railways | 80 9 | 22,4 | — 58 5 |
| Railways | 16,655,7 | 17,754,1 | + 1,098,4 |
| Irrigation | 2 461,0 | 2,623,0 | + 161,4 |
| Buildings and Roads | 5,451,1 | 5,310 7 | — 140,4 |
| Army Services | 20 417,9 | 20,301 8 | — 116,1 |
| Special Defence Works | 456,0 | 789,6 | + 333 6 |
| | 80 417,9 | 81,374,6 | + 956,7 |

7 The excess in 1888 89 under *Direct Demands on the Revenue* occurs principally in ım charges (173 3), owing to the large crops in Bengal, and in Forests (72,2) mainly n a special payment in Upper Burma As explained in last year's report, the interest ments in 1887 88 included a large sum connected with the conversion in England of the r cent stock into 3½ per cents The abatement under *Post Office, Telegraph and Mint* roduced mainly by savings in the Telegraph Department caused by contracted operations Jpper Burma On the other hand, the greater part of the increase under *Civil Depart its* was paid for that country as shewn in paragraph 81 The excess under *Miscellaneous* esents a progressive increase in pension charges The *Famine* expenditure and *Con ction of Railways* were small owing to completion of works in progress in 1887 88 Of rise in *Railway* charges, 465,1 relates to working expenses for State lines and 623,4 to rest and annuities The enlarged working expenses were partly the result of additional ic on the railways as well as of additions to the open mileage from both of which the ings have increased in a greater ratio than the charges The accounts also shew that vy renewals of permanent way and rolling stock became necessary for some of the under ngs The enhanced payments for interest and annuities are due respectively to the pro ss of construction, the fall in exchange, and the large amount of capital deposited with Secretary of State The advance in *Irrigation* charges is exceeded by the improvement rrigation Revenue both proceeding from extended operations of the department The ng under *Buildings and Roads* accrues from the completion of Frontier Roads in chistan and the Punjab, and from reduced charges in Upper Burma The most noticeable ure in the *Army Expenditure* of the year is a reduction of 843,7 in the Upper Burma rges which was counterbalanced by additional payments for the Sikkim, Hazara and hai Expeditions, and the increased loss by exchange on sterling payments The *Special ence Works* cost more in 1888 89 owing to the rapid progress of the constructions to h they appertain

## Comparison of Accounts with Budget Estimates, 1888 89

8 The following figures exhibit the differences in the net accounts —

| | Better | Worse |
|---|---|---|
| Principal heads of Revenue | 133,5 | |
| Interest | | 18,4 |
| Post Office, Telegraph and Mint | 140,2 | |
| Civil Administration | 168,7 | |
| Miscellaneous | 600,1 | |
| Famine | | 5,1 |
| Construction of Railways | 21,4 | |
| Railways | | 118,5 |
| Irrigation | 101,3 | |
| Buildings and Roads | 331,8 | |
| Army Services | | 192,2 |
| Special Defence Works | 331 9 | |
| | 1 8 7 0 | 334 2 |

9 The difference of 133,5 in *Principal heads of Revenue* includes a saving of 125, the expenditure side, brought about by reduced charges on account of District Administr and Survey and Settlement, counterbalanced to some extent, by increased payments Opium and Forest On the Revenue side, the Land Revenue collections were short by and the Salt receipts by 446 9 as explained in paragraph 17, but these deficien were covered by improvements under the other heads—notably Opium (108,4), Fc (177,5), Excise (95,9) and Stamps (72,7) The head *Interest* compares well with Budget so far as the net result is concerned, but there are considerable difference the details, as no provision was made for the additional charge caused by the new raised in England for the purchase of the Oudh and Rohilkhund Railway, nor for the inte received by investing the surplus cash balance of the Secretary of State The *Post C* shows a better revenue of 39,4 and a smaller expenditure of 17 8 and the result in the *graph* Department is equally satisfactory, giving a net improvement of 74,7 The impr ment of 168,7 in *Civil Administration* is almost equally distributed between receipts anc penditure, and is the balance of a number of minor variations *Miscellaneous* comprises a creased gain of 545,1 derived from exchange on transactions with Railway Companies, greater part of which was not treated as revenue in the Budget, and the remainder accrues several unexpected fluctuations on both the receipt and charge side Under *Railways* revenue was better by 336 0 owing to favourable traffic on some of the lines, but the expe ture was 454 5 more than anticipated in working expenses consequent on extra traffic increased charges for interest, and in increased loss by exchange The *Irrigation* rev was benefited by 142,0 from extensions in Upper India, but this was partly counterbala by greater working expenses The saving in *Buildings and Roads* is ascribed in l measure to an overestimate of the actual requirements The most prominent fact conne with the *Army Services* of the year is a saving of 188 4 in the Upper Burma charges against this must be placed additional payments aggregating 374,3 on account of the Sik Hazara, and Lushai Expeditions The Army receipts show an increase of 140 6 under C missariat and other heads, but this was more than counteracted by a greater loss by exch (163 8) on the English payments The lapse under *Special Defence Works* was ca chiefly by delay in making certain payments in England

10 The Budget estimated for an excess expenditure of 1,181 6 on the whole accoun which 483 6 was payable from the past accumulations of Provincial and Local Balar leaving a net deficit in the Imperial account of 698 0 The accounts clos with a su of 37 0 in the Imperial account, and an increase in the Provincial and Local Balances of instead of the estimated decrease of 483 6 The net Imperial Revenue has, therefore, better than the Budget by 698 0+37 0 or 735,0 and the Provincial and Local Balance 483,6+285 1 or 768 7 The details of these fluctuations are given below the sign + mea better and — worse than estimate —

| | Revenue Side | | | Expenditure Side | | |
|---|---|---|---|---|---|---|
| | Imperial | Provincial | Total | Imperial | Provincial | Tot |
| Principal heads of Revenue | —236 9 | +245 3 | +8 4 | +6 | +124 5 | +1 |
| Interest | +129 3 | +56 2 | +185 5 | —156 6 | —47 3 | —2 |
| Post Office Telegraph, and Mint | +111 7 | +1 8 | +113 5 | +35 8 | —1 | + |
| Civil Departments | +36 9 | +47 1 | +84 0 | +2, 9 | +61 8 | + |
| Miscellaneous | +573,1 | +53 5 | +626,6 | +12 4 | —38,9 | — |
| Famine | | | | +3 2 | —7 3 | – |
| Construction of Railways | | | | | +21 4 | + |
| Railways | +333 2 | +2 8 | +336 0 | —439 0 | —15 5 | —4 |
| Irrigation | +107 1 | +34 9 | +142 0 | —55 1 | +14,4 | — |
| Buildings and Roads | +11 0 | +38 6 | +49 6 | +106 7 | +175,5 | +2 |
| Army | +140 6 | | +140,6 | —332 8 | | —3 |
| Special Defence Works | | | | +331 9 | | +2 |
| Total | +1,206 0 | +480,2 | +1,686 2 | —471 0 | +288,5 | —1 |
| Total Net | +735 0 | +768,7 | +1 503 7 | | | |

11 The improvement in the Provincial Section occurs chiefly in the Principal heads o Revenue and in the expenditure of the Civil Departments and under Buildings and Roads The notable items making up the difference in the Imperial Section are as follows —

| IMPERIAL | Better | Worse |
|---|---|---|
| Land Revenue | | 59,4 |
| Salt | | 411,7 |
| Opium & Forest | 160,5 | |
| Interest | 63,1 | |
| Post Office, Telegraph, Marine | 175,2 | |
| Gain by Exchange | 536,5 | |
| Railway | 165 5 | |
| Civil and Military Works | 124 4 | |
| Special Defence Works | 256 6 | |
| Upper Burma Police | | 40,2 |
| " " " Army | 188,4 | |
| Other Army Charges | | 221,2 |
| Exchange on English Expenditure | | 505 5 |
| Minor Improvements under other heads | 302,8 | |
| | 1,9/3,0 | 1 238 0 |
| Net better | 735 0 | |

## Section A—PRINCIPAL HEADS OF REVENUE

| 1887 88 Accounts | | 1888 89 Budget | 1888 89 Revised | 1888 89 Accounts |
|---|---|---|---|---|
| 54,781,0 | RECEIPTS | 56,212,4 | 56 397,5 | 56,220,8 |

12 The principal fe iture of this group is the adv nce in Salt as compared with 1887-88 wing to the enh inced duty Opium also has improved from a rise in the price of the Bengal ug, and Forest from returns in Upper Burma The land revenue was short in Bengal partly om suspensions in districts which were suffering from scanty harvests and in Madras from ie scarcity in Ganjam, and from postponement of the dates fixed for some of the instal ents

### I —Land Revenue

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| rdinary Land Revenue | Accounts | 1887 88 | 97 4 | 6 1 2 | 768 6 | 394 3 | 3 717 9 | 5 742 4 | 2 07( ) | 4 820 5 | 3 425 9 | 21 659,1 |
| | Budget | 1888 89 | 96 9 | 615 3 | 750 0 | 401 1 | 3 742 4 | 5 70 0 | 2 130 6 | 4 686 2 | 3 376 9 | 21 559,4 |
| | Revised | 1888 89 | 95 8 | 629 3 | 675 0 | 41 4 | 3 724 4 | 5 716 0 | 2 130 1 | 4 ,69 8 | 3 466 0 | 21 621 8 |
| | Accounts | 1888 89 | 9 9 | 627 9 | 662 0 | 410 7 | 3 659 | 5 692 3 | 2 120 3 | 4 740 3 | 3 454 9 | 21,461 2 |
| nt of resumed Police Service lands and Service Commutations | Accounts | 1887 88 | | | | | 7 5 | | 18 2 | | 876 8 | 902 5 |
| | Budget | 1888 89 | | | | | 7 | | 18 9 | | 877 8 | 904 5 |
| | Revised | 1888 89 | | | | | 7 8 | | 2( ( | | 878 7 | 907 1 |
| | Accounts | 1888 89 | | | | | 7 8 | | 19 3 | | 886 5 | 913 6 |
| apitation tax | Accounts | 1887 88 | | | 333 5 | | | | | | | 333 5 |
| | Budget | 1888 89 | | | 30 ) | | | | | | | 330,0 |
| | Revised | 1888 89 | | | 331 5 | | | | | | | 331 5 |
| | Accounts | 1888 89 | | | 332 4 | | | | | | | 332,4 |
| ale of Proprietary Right Sale of waste lands &c and Receipts for the improvement of Government Estates | Accounts | 1887 88 | 3 | | | 2 5 | 44 2 | 1 0 | 5 | 1 8 | | 50 3 |
| | Budget | 1888 89 | 1 | | | 7 | 42 4 | ( | 5 | 3 3 | | 47 0 |
| | Revised | 1888 89 | 2 | | | 7 | 42 5 | 2 8 | 4 | 3 3 | 9 0 | 58 9 |
| | Accounts | 1888 89 | 4 6 | | | 5 | 36 9 | 2 5 | 2 | 3 0 | 9 1 | 56 8 |
| sheries and other Receipts classed as Miscellaneous Revenue | Accounts | 1887 88 | 28 1 | 3 1 | 116 4 | 33 1 | 30 5 | 43 7 | 66 0 | 115 2 | 31 5 | 467 6 |
| | Budget | 1888 89 | 31 5 | 2 3 | 117 7 | 32 5 | 33 4 | 4 2 | 6) 5 | 116 1 | 23 1 | 450 3 |
| | Revised | 1888 89 | 36 | 2 ) | 119 7 | 33 ) | ( 3 | 44 ( | 73 9 | 111 0 | 27 2 | 478 9 |
| | Accounts | 1888 89 | 35 0 | 3 0 | 12 2 | 33 3 | 32 7 | 43 7 | 78 7 | 109 4 | 25 0 | 486 9 |
| pper Burma Receipts | Accounts | 1887 88 | | | 378 8 | | | | | | | 378 8 |
| | Budget | 1888 89 | | | 380 0 | | | | | | | 380 0 |
| | Revised | 1888 89 | | | 410 2 | | | | | | | 416 2 |
| | Accounts | 1888 89 | | | 43( 5 | | | | | | | 436 5 |
| TOTAL | Accounts | 1887 88 | 1 8 | 6 4 3 | 1 597 3 | 4 9 ) | 3 800 1 | 5 787 1 | 15 6 | 4 937 5 | 4 334 2 | 23 791 8 |
| | Budget | 1888 89 | 1 8 | 61 6 | 1 577 7 | 4 4 3 | 3 2( 0 | 5 8 8 | 2 1( 5 | 4 805 6 | 4 78 | 23 680 8 |
| | Revised | 1888 89 | 1 7 0 | 6 2 2 | 1 542 4 | 45) 0 | 3 80 0 | 5 762 8 | 2 25 | 4 884 1 | 4 350 9 | 23 814,4 |
| | Accounts | 1888 89 | 1,2 5 | 630 9 | 1 556 1 | 44 | 3 373 | 5 738 | 218 5 | 4 852 7 | 4 3,6 4 | 23,687 4 |
| ti ct—Land Revenue due to Irrigation | Accounts | 1887 88 | | | | | | 87 2 | 45 7 | 400 5 | 60 1 | 602 5 |
| | Budget | 1888 89 | | | | | | 87 2 | 42 5 | 389 4 | 71 2 | 590 3 |
| | Revised | 1888 89 | | | | | | 8 4 | 44 | 41( 5 | 69 7 | 612 1 |
| | Accounts | 1888 89 | | | | | | 87 4 | 45 7 | 46( 5 | 77 4 | 671,0 |
| TOTAL | Accounts | 1887 88 | 12 8 | 6 4 3 | 1 597 | 429 9 | 3 80 1 | 5 690 0 | 2 109 9 | 4 528 0 | 4 274 1 | 23 189 3 |
| | Budget | 1888 89 | 128 5 | 617 6 | 1 577 7 | 434 3 | 3 826 0 | 5 715 6 | 2 168 | 4 416 2 | 4 206 6 | 23,090 5 |
| | Revised | 1888 89 | 132 0 | 632 | 1 512 4 | 50 0 | 3 80 0 | 5 67 4 | 2 180 | 4 173 6 | 4 311 2 | 23 202 3 |
| | Accounts | 1888 89 | 132 5 | 630 9 | 1 556 1 | 444 5 | 3 737 3 | 5 651 1 | 2 172 8 | 4 392 2 | 4 290 0 | 23 016,4 |

13 The difference in India under *Ordinary Revenue* consists of the sale proceeds of waste lands in oorg which were wrongly classified hitherto under this head but have now been entered correctly as *Sale Proprietary right &c*, where a corresponding increase will be found The improvement in the Central rovinces occurs chiefly in the Chhattisgarh Division, and is the result of the revised settlements now in ogress The Burma collections during 1887 88 included arrears and the budget accordingly allowed for reduction in 1888 89 but the date of collection having been postponed in the Akyab and Kyookphyoo stricts a sum of 67 0 was not realised until 1889 90 In Assam the revenue came in promptly, especially Sylhet and Cachar The Bengal collections were short by about 80 0, of which 37 0 is attributable to spensions in districts which were suffering from scanty harvests The deficiency in the North Western ovinces proceeds from unfavourable weather which damaged the crops in both seasons of the year The injab budget was framed high with reference to the improvement expected from increased assessments, t it was not reached owing to certain suspensions and remissions which became necessary The Madras n unu ually large in 1887 88 and included some advance n yments as st ted in l st

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

## I —Land Revenue—*continued*

eport The budget was framed with these facts in view, but the season was again favourable, except in Ganjam, where there was fear of a famine and the collections exceeded all expectation In addition to he scarcity in Ganjam, the collections were retarded by postponement of the dates fixed for payment of ome of the instalments In Vizagapatam also certain sums due in 1888 89 were not realised till the ollowing year Of the increase in Bombay 25 7 was derived from the use of canal water for cultivation ver an extended area in Sind, and 43,1 from exceptionally large sales of lands in four districts The evised was not reached owing to postponements, chiefly in the Ahmednagar district

14 As regards the other headings the improvement in the Punjab under *Rent of Resumed Police Service Lands*, is due to re assessment operations and in Bombay to enhanced Survey rates The head *Sale of Proprietary Right, &c*, in India includes a transfer from ordinary revenue as explained above In Assam in 1887 88 it was enhanced by special credits on account of Redemption of Waste Land grants, nd in Bengal by some special items also These receipts in the last named province follow the ordinary ollections and were consequently rather low in 1888 89 In this year the North Western Provinces and Oudh receipts were enhanced by unexpected sales of waste lands, and the Bombay receipts by the value of the land taken up for the new municipal offices in Bombay The head *Fisheries and other Receipts* in ndia includes for the first time the khetran revenue (4 4) as well as the balance of the Pachotra Fund 1 4) transferred to Government and these two items constitute the main difference between the two years 887 88 and 1888 89 The transfer of the Pachotra Fund was not settled when the Budget was framed nd consequently was not estimated The Quetta assigned revenue and the Bori Valley revenue were etter than the estimate by 1 2 and 9 respectively The improvement in Burma is the result of larger nes levied on villagers under Act II of 1880 and Regulation XIV of 1887 and in the Punjab of increased eceipts under the new mutation rules and the re assessment operations There is also a large increase the local section of the account provision for which was erroneously made by District Boards in the stimates under XXV—Miscellaneous The Revised in Bombay was too high The growing receipts rom Upper Burma are due to the gradual establishment of order in that country

15 The following statements, A and B, give the usual particulars regarding the distribution of Land Revenue between the Imperial and Provincial Governments As stated in the last report a change has een made in the method of distribution by the present contracts and the several Provincial shares as ow fixed are given in Column 4 and the special adjustments in Column 5 f Statement B

*A —Transactions affecting the Distribution of Land Revenue in 1888 89*

| Province | Capital o tlay fro Provincial Re nues | Contribut ons Impe ial and Provincial | Special Transfers & Adjustments between Imperial and Provincial — Receipts | Payments | Net | Inter Provincial adjustments | Total net credits (+) o d bits (—) to Provincial |
|---|---|---|---|---|---|---|---|
| entral Provinces | | —270 9 | 2 1 | | +2 1 | —1 3 | —270 1 |
| urma | | +51 4 | 145 3 | 10 5 | +134 8 | —8 3 | +177 9 |
| ssam | +2 5 | —131 2 | 12 6 | 1 | +12 5 | —2 1 | —118 3 |
| engal | | —68 9 | 28 2 | 1 4 | +26 8 | —8 1 | —50 2 |
| orth Western Provinces and Oudh | | +5 4 | 2 2 | | +2 2 | +17 6 | +25 2 |
| unjab | | +5 | 42 8 | 26 1 | +16 7 | —3 4 | +13 8 |
| Madras | | +380 1 | 20 6 | 2 9 | +17 7 | +4 4 | +402,2 |
| ombay | | +818 9 | 76 1 | 7 | +75 4 | +5 3 | +899 6 |

*B —Distribution of the Land Revenue in 1888 89*

| Province | Total Revenues | Proportion assigned to Provincial Governments | Provincial share | Special adjustments noted above | Revised share | Land Revenue not included in the Division — Impl | Provl | Local | Distribution of the Land Revenue — Impl | Provl | Local | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| entral Provinces | 630 9 | Whole | 630 9 | —270,1 | 360,8 | | | | 270 1 | 360 8 | | 630,9 |
| urma | 1,012,0 | One-third | 337 3 | +177 9 | 515 2 | 436,0 | 106 9 | 1 2 | 932 8 | 622 1 | 1 2 | 1,556,1 |
| ssam | 444 5 | Whole | 444 5 | —118 3 | 326 2 | | | | 118 3 | 326 2 | | 444,5 |
| engal | 3,704,8 | One-fourth | 926 2 | —50,2 | 876,0 | | 32,6 | | 2 828 8 | 908 6 | | 3 737,4 |
| W Provinces and Oudh | 5 680 3 | Do | 1,420 1 | +25 2 | 1,445,3 | | 58,2 | | 4 235,0 | 1 503 5 | | 5,738,5 |
| unjab | 2 208 8 | 407193 | 899 4 | +13 8 | 913 2 | | | 9 7 | 1 295,6 | 913 2 | 9 7 | 2 218,5 |
| adras | 4,[illegible]57 7 | One-fourth | 1 189,4 | +402,2 | 1,591,6 | | | 95,0 | 3,106 1 | 1 59[illegible] 6 | 95 0 | 4 852 7 |
| ombay | 3,466,0 | Do | 866 5 | +899,6 | 1,766,1 | 9,0 | 886 5 | 14,8 | 1 708 9 | 2 65[illegible],6 | 14,8 | 4,376,3 |

## Section A —PRINCIPAL HEADS OF REVENUE—continued

### II —Opium

| 1887-88 Accounts | | 1888-89, Budget | 1888-89, Revised. | 1888-89, Accounts |
|---|---|---|---|---|
| 6 038 0 | Bengal sale of Opium | 5 939 4 | 6 384 0 | 6 384 0 |
| 2 267 5 | Bombay Opium Pass Fees | 2 297 0 | 1 964 0 | 1 964 5 |
| | Excise Opium— | | | |
| 2 | India | 2 | 2 | 3 |
| 20 3 | Central Provinces | 21 4 | 21 4 | 21 3 |
| 35 0 | Burma | 36 0 | 36 7 | 36 9 |
| | Upper Burma | | 3 | 3 |
| 41 1 | Assam | 42 0 | 41 0 | 40,9 |
| 56 7 | Bengal | 56 0 | 56 0 | 56 4 |
| 42 7 | North Western Provinces & Oudh | 44 0 | 43 5 | 44 4 |
| 5 2 | Punjab | 4 9 | 4 8 | 4 4 |
| 8 8 | Miscellaneous | 13 0 | 9 0 | 8 9 |
| 8 515 5 | TOTAL | 8 453 9 | 8 560 9 | 8 562 3 |

16 The large sum realised in 1888 89 from the *Bengal sale of opium* as compared with the accounts of he previous year and the budget is due to the higher prices obtained in the Opium Sales, the average price 1 1888 89 being R1,120 per chest against R1 059 in 1887 88 and R1 042 adopted for the budget As ated in paragraph 21 of the last Financial Statement, this rise in prices is believed to be due to short rops in China and Malwa The *Bombay Opium Pass Fees* were small in consequence of poor crops in Malwa which resulted in an export of 30 222½ chests only against 35 338 chests estimated in the budget s regards the *excise opium* the improvement in the Central Provinces is caused by recovery of the revenue after the bad harvests of 1887 88 in Burma, by a stricter application of the law against smuggling and in the North Western Provinces and Oudh by larger sales of the drug There is nothing pecial to report with respect to the other provinces The following table shows the produce and sales n Bengal and the export from Bombay —

| Year | | Bengal: Balance in stock on 1st April Chests | Bengal: Produce of season Chests | Bengal: Chests sold | Bengal: Average price per chest R | Bengal: Total price | Bombay: Chests | Bombay: Rate | Bombay: Amount |
|---|---|---|---|---|---|---|---|---|---|
| 1878-79 | | 88 982 | 43 140 | 55 500 | 1 225 | 6 798 6 | 36 807 | 650 | 2 393 0 |
| 1879-80 | | 76 622 | 49 961 | 59 100 | 1 170 | 6 914 2 | 46 211½ | 650 & 700 | 3 141 1 |
| 1880-81 | | 67 483 | 52 969 | 56 400 | 1 362 | 7 683 6 | 36 069½ | 700 | 2 526 2 |
| 1881 82 | | 64 052 | 49 732 | 56 400 | 1 324 | 7 465 3 | 31 196 | 700 | 2 184 7 |
| 1882 83 | | 57 384 | 51 697 | 56 400 | 1 222 | 6 890 5 | 36 327 | 700 & 650 | 2 395 6 |
| 1883 84 | | 52 681 | 38 214 | 54 400 | 1 250 | 6 803 7 | 38 586 | 650 | 2 508 5 |
| 1884 85 | | 36 495 | 65 993 | 46 698 | 1 296 | 6 052 0 | 39 039 | 650 | 2 537 9 |
| 1885 86 | | 55 790 | 64 925 | 50 994 | 1 235 | 6 296 0 | 37 677 | 650 | 2 449 0 |
| 1886 87 | | 69 705 | 64 500 | 54 750 | 1 123 | 6 147 0 | 39 745½ | 650 | 2 583 4 |
| 1887 88 | | 79 455 | 57 500 | 57 000 | 1 059 | 6 038 0 | 34 884½ | 650 | 2 267 5 |
| 1888 89 | Budget | | | 57 000 | 1 042 | 5 939 4 | 35 338 | 650 | 2 297 0 |
| 1888 89 | Revised | | | 57 000 | 1 120 | 6 384 0 | 30 215 | 650 | 1 964 0 |
| 1888 89 | Actuals | 79 955 | 69 500 | 57 000 | 1 120 | 6 384 0 | 30 222½ | 650 | 1 964 5 |

### III —Salt.

| | | | India. | Central Provinces | Burma | Bengal | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| Sale of Government Salt. | Accounts | 1887-88 | 136 2 | 27 6 | | | 257 4 | 46 0 | 467 2 |
| | Budget | 1888 89 | 174 1 | | .. | | 272 3 | 48 0 | 494 4 |
| | Revised | 1888 89 | 138 0 | | | | 248 2 | 45 6 | 431 8 |
| | Accounts | 1888 89 | 141 3 | | | | 226,9 | 43,2 | 411,4 |
| Excise on local manufacture | Accounts | 1887 88 | 1 394 3 | | 2 6 | | 1 175 0 | 1 690 8 | 4,262,7 |
| | Budget | 1888 89 | 1 768 8 | | 2 4 | | 1 387 3 | 1,946 0 | 5 104,5 |
| | Revised | 1888 89 | 1 686 0 | | 4 0 | | 1 382,1 | 1 797,0 | 4 869,1 |
| | Accounts | 1888 89 | 1 693,6 | | 4,3 | | 1 408,8 | 1,809,8 | 4,916 5 |

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

### III —Salt—*continued*

| | | | India. | Central Provinces | Burma | Bengal | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| ıty on ımported Salt. | Accounts | 1887 88 | | | 38 4 | 1 853 1 | 2 2 | 2 2 | 1 895 9 |
| | Budget | 1888 89 | | | 8 6 | 2 291 1 | 3 | 2 0 | 2 481,0 |
| | Revised | | | | 30 0 | 2 302 0 | 3 | 3 1 | 2 335 4 |
| | Accounts | | | | 26 4 | 2 272 9 | 3 | 2 8 | 2 302,4 |
| ıscellaneous | Accounts | 1887 88 | 16 6 | | | 7 8 | 14 4 | 6 1 | 44 9 |
| | Budget | 1888 89 | 17 1 | | | 8 9 | 12 5 | 4 0 | 42 5 |
| | Revised | | 16 0 | | | 8 0 | 11 8 | 4 3 | 40 1 |
| | Accounts | | 17 1 | | | 8 6 | 13 9 | 5 3 | 45 1 |
| ›per Burma | Accounts | 1887 88 | | | | | | | |
| | Budget | 1888 89 | | | 1 | | | | 1 |
| | Revised | | | | 5 | | | | 5 |
| | Accounts | | | | 2 | | | | 2 |
| TOTAL | Accounts | 1887 88 | 1 547 1 | 27 6 | 41 0 | 1 860 9 | 1 449 0 | 1 745 1 | 6 670 7 |
| | Budget | 1888 89 | 1 960 0 | | 90 1 | 2 400 0 | 1 672 4 | 2 000 0 | 8 122 5 |
| | Revised | | 1 840 0 | | 34 5 | 2 310 0 | 1 642 4 | 1 850 0 | 7 676 9 |
| | Accounts | | 1 852 0 | | 30 9 | 2 281 7 | 1 649 9 | 1 861 1 | 7 675 6 |

17 The difference between the actuals of the two years is mainly due to the enhanced duty on Salt ııch was imposed throughout 1888 89 whereas in 1887 88 it was levied during the last three months ly The budget was framed high in consequence of the duty having been raised but the revenue was tarded towards the end of the year by unfounded rumours of abatement of duty which had the effect checking issues and causing traders to keep their stock at a minimum The receipts were also affected special circumstances in some provinces In *India* the sale of Government Salt has been checked ›m the opening of the Jodhpore line to Pachbadra whereby the Pachbadra Salt is able to compete th Baragora Salt in Rajputana Central India and the North Western Provinces and Oudh The excise local manufacture was improved by greater activity in the Saltpetre trade There was no revenue the *Central Provinces* owing to abolition in 1887 88 of the Government agencies which had been tablished for the sale of Baragora Salt The small amount realised in *Burma* is attributed to dimi- ıshed importations consequent upon the large stocks held in the country as well as to fish salted in the raits having to some extent taken the place of the local article The fluctuations in *Madras* under e heads Sale of Government Salt and Excise on Local Manufacture are caused by the extended substi tion of the excise system in place of the Government monopoly The duty on imported Salt was ȝh in 1887 88, as it included the differential duty collected on duty paid imports which were landed er the rate had been increased The decline in sale of Government Salt in *Bombay* is attributed the displacement of Baragora Salt by the Pachbadra commodity beyond the frontiers of that Presidency d would have been larger had it not been counterbalanced under Portuguese India by the opening additional salt works

### IV —Stamps

| | | | India | Central Prov inces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ›urt-fee Stamps | Accounts | 1887 88 | 24 7 | 108 2 | 55 6 | 60 2 | 1 026 5 | 493 7 | 241 3 | 370,9 | 268 8 | 2 649 9 |
| | Budget | 1888 89 | 22 9 | 103,4 | 57 6 | 53 7 | 1 053 0 | 489 0 | 237 3 | 364 2 | 268 0 | 2 649 1 |
| | Revised | | 23 5 | 113 4 | 54 1 | 54 7 | 1 034 5 | 495 0 | 254,4 | 377 0 | 270 0 | 2 676 6 |
| | Accounts | | 22 7 | 112 4 | 54 7 | 53 6 | 1 008 8 | 495 1 | 253 8 | 380 5 | 268 0 | 2 649 6 |
| ımmercial and ther Stamps | Accounts | 1887 88 | 21 4 | 44 7 | 31 6 | 18 0 | 340 2 | 161 0 | 127 0 | 219 0 | 174 3 | 1 137 2 |
| | Budget | 1888-89 | 19 8 | 43 6 | 30,4 | 18 9 | 340 0 | 158 5 | 117,3 | 219 1 | 169 7 | 1 117 3 |
| | Revised | | 21 1 | 45 5 | 33 7 | 18 9 | 345 5 | 161 7 | 132,0 | 225 8 | 183 2 | 1 167 4 |
| | Accounts | | 21 5 | 44 7 | 34 3 | 18 7 | 365 1 | 162 9 | 131 6 | 225 9 | 184 0 | 1 188 7 |
| es and Penalties nd Miscellaneous | Accounts | 1887 88 | 3 | 5 | 1 8 | 5 | 14 9 | 4,2 | 3 6 | 7 3 | 45,4 | 78 5 |
| | Budget | 1888-89 | 3 | 5 | 7 | 4 | 17 0 | 2 5 | 3 4 | 6 7 | 45 3 | 76 8 |
| | Revised | | 3 | 4 | 2 2 | 4 | 10 0 | 3 3 | 3 6 | 7 2 | 46 8 | 74 2 |
| | Accounts | | 3 | 4 | 2 1 | 4 | 10 0 | 3,0 | 3 8 | 7 2 | 47 7 | 74 9 |

## Section A.—PRINCIPAL HEAD OF REVENUE—*continued*

### IV —Stamps—*continued*

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Upper Burma | Accounts | 1887 88 | | | 10 7 | | | | | | | |
| | Budget | 1888 89 | | | 11 2 | | | | | | | |
| | Revised | | | | 14,0 | | | | | | | |
| | Accounts | | | | 13 9 | | | | | | | |
| TOTAL | Accounts | 1887 88 | 46 4 | 153 4 | 99 7 | 78 7 | 1 381 6 | 658 9 | 371 9 | 597 2 | 488 5 | 3 |
| | Budget | 1888 89 | 43 0 | 147 5 | 99 9 | 73 0 | 1 410 0 | 650 0 | 358 0 | 590 0 | 483 0 | 3 |
| | Revised | | 44 9 | 159 3 | 104 0 | 74 0 | 1 390 0 | 660 0 | 390 0 | 610 0 | 500 0 | 3 |
| | Accounts | | 44 5 | 157 5 | 105 0 | 72 7 | 1 383 9 | 661 0 | 389 2 | 613,6 | 499 7 | 3, |

18 As regards *Court fee Stamps*, the large receipts in India and Assam in 1887 88 accrued re ively from exceptionally heavy suits filed in Coorg, and from special measures which became necessa recovery of the land revenue in Sylhet as noticed in last year s report The improvement in 1888 the Central Provinces the North Western Provinces and Oudh, the Punjab and Madras was c increased litigation which in the Punjab was especially noticeable in those districts where settle operations were in progress The improvement in the Central Provinces was also due in part to incr facilities granted for the purchase of stamps There was a falling off in the number of suits institut Burma, Assam and Bengal As regards *Commercial and other Stamps*, the improvement in Burma i partly to a stricter enforcement of the Stamp Act and partly to documents being registered local larger numbers instead of being sent to Calcutta for this purpose The other provinces also shew imp receipts under this head the increase being ascribed generally to the normal development of the rev from this source The head *Fines and Penalties and Miscellaneous* is always an uncertain quantit the Bengal Budget was too high while in Bombay a large number of documents were impressed u ' Duty on Forms of Insurance Policies ' During the year the Stamp Act was fully introduced into *L Burma* and the enlarged actuals of 1888 89 are due to this cause as well as to the settling down c country

### V —Excise

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| License and Distillery Fees and Duties for the sale of Liquors and Drugs | Accounts | 1887 88 | 86 1 | 192 1 | 152 5 | 47 5 | 925 1 | 505 1 | 104,4 | 913 6 | 821,4 | 3 |
| | Budget | 1888 89 | 75 2 | 207 4 | 134 3 | 48 8 | 939 4 | 516 3 | 100 5 | 936 ( | 828 6 | 3, |
| | Revised | | 78 5 | 201 3 | 174 8 | 52,4 | 943 5 | 553 3 | 107,4 | 971 5 | 852 7 | 3 |
| | Accounts | | 71 5 | 200 5 | 176,4 | 53 1 | 928 9 | 500 9 | 106 5 | 985 7 | 854 6 | 3 |
| Opium | Accounts | 1887 88 | 2 8 | 39 9 | 116 1 | 162 8 | 160 8 | 51 5 | 35 2 | 59,4 | 117 1 | |
| | Budget | 1888 89 | 2 5 | 42 9 | 120 0 | 168 4 | 159 8 | 53 4 | 35 1 | 63 | 116,0 | |
| | Revised | | 2 7 | 41 8 | 122 0 | 163 6 | 160 7 | 52 5 | 38 9 | 67 5 | 118 5 | |
| | Accounts | | 2 5 | 41 9 | 124 2 | 163 6 | 159 8 | 53 6 | 37 9 | 60 8 | 121 5 | |
| Other Receipts | Accounts | 1887 88 | 1 | 1 2 | 2 | | 7 | 6 | 4 | 9 | 8 1 | |
| | Budget | 1888 89 | 2 3 | 7 | 7 | | 8 | 3 | 2 | 1 0 | 5 9 | |
| | Revised | | 5 | 1 9 | 2 | | 8 | 1 2 | 2 | 1 ( | 6 3 | |
| | Accounts | | 5 | 2 ) | 1 | | 5 | 1 2 | 2 | 1 0 | 6,3 | |
| Upper Burma | Accounts | 1887 88 | | | 29 1 | | | | | | | |
| | Budget | 1888 89 | | | 30 0 | | | | | | | |
| | Revised | | | | 38 0 | | | | | | | |
| | Accounts | | | | 43 7 | | | | | | | |
| TOTAL | Accounts | 1887 88 | 89,0 | 233 2 | 297 9 | 210 3 | 1,086 6 | 557 2 | 140 0 | 973,9 | 946 6 | 4 |
| | Budget | 1888 89 | 81 0 | 251,0 | 305 0 | 217 2 | 1 100 0 | 570 0 | 135 8 | 1 000 ( | 950 5 | 4 ( |
| | Revised | | 81 7 | 245 0 | 335 0 | 216 0 | 1 105 0 | 559 0 | 146 5 | 1 040,0 | 977 5 | 4 |
| | Accounts | | 74 5 | 244,4 | 344 4 | 216 7 | 1 089 2 | 561 7 | 144 6 | 1,047 5 | 982,4 | 4 |

19 The *India* revenue was unusually high in 1887 88 owing to exceptional causes as shown in year's report The Budget for 1888 89 was framed accordingly for a lower amount but the compl of the Railway works at Sibi and the gradual dispersion of the large bodies of men who were massed t before 1888 89, diminished the receipts In Bangalore and Ajmere also some portion of the collec due in 1888 89 were not realised till after the year had closed The Revised Estimate was too Owing to bad harvests the *Central Provinces* revenue was depressed in 1887 88, but it has recov in the present year though not to the extent anticipated in the budget The large amount of license distillery fees in *Burma* is due to the growing taste for exciseable liquors chiefly by the Upper mans who come to work or to settle in Lower Burma as well as to increase of the population and tc liquors having been brought more under control and illicit distillation checked The improveme Opium receipts arises from the introduction of the Opium Act into Upper Burma, whereby the p of the dru has been increased and smuggling made d ffic lt The large amount realised n U

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

## V —Excise—*continued*

1888 89 The budget was not reached, but when it was framed there was not sufficient data for an curate estimate In *Assam* the competition for liquor licenses was greater than in 1887 88, but the mand for opium was smaller In *Bengal* the Excise revenue had been steadily growing for some years d the budget was framed accordingly but in 1888 89 the high price of food grains in some parts of the ovince checked the advance The *North Western Provinces and Oudh* had a oad year in 1887 88 owing the high price of food grains There was a recovery from this depression in 1888 89 but not to the tent expected in the budget The improvement under Opium is due to increased sales of Excise Opium he *Punjab* revenue has been increased by improved Excise Administration leading to the substitution licit for illicit consumption and by the permission to import Malwa Opium at one fourth duty into rtain districts of the Province The rise in *Madras* as regards liquors and drugs is attributed to greater ompetition among bidders owing to the sub division of farms and the separate sale of shops as well as the extension of the tree tax system The Opium Pass duty yielded more than in 1887 88 but not to e extent provided for in the estimates The expansion of the revenue in *Bombay* was due particularly a good season and general prosperity, and to the substitution in Dharwar during the year, of the ee foot booth and licenses in place of the monopoly and farming systems The Opium receipts were nlarged by raising the price of the drug

## VI —Provincial Rates

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| istrict and Local Rates and Cesses | Accounts | 1887 88 | 2 1 | | 89 2 | 50 1 | | 428 9 | 193 0 | 435 8 | 250 9 | 1 450 0 |
| | Budget | 1888 89 | 2 1 | | 88 3 | 52 6 | | 430,4 | 199 5 | 432 0 | 243 0 | 1 447 9 |
| | Revised | 1888 89 | 2 1 | | 68 2 | 54 0 | | 427 6 | 203 7 | 441 8 | 264 0 | 1 461,4 |
| | Accounts | 1888 89 | 2 2 | | 78 0 | 55 0 | | 428 1 | 201 2 | 442 5 | 255 3 | 1,462 3 |
| illage Service Patwari and Chowkidari Cesses. | Accounts | 1887 88 | 3 3 | 31 2 | | | | 31 8 | 113 5 | 247 5 | 25 0 | 452 3 |
| | Budget | 1888 89 | 3 4 | 34 6 | | | | 32 8 | 114 1 | 217 2 | 25 5 | 427 6 |
| | Revised | 1888 89 | 3 4 | 34 6 | | | | 34 9 | 123 0 | 224 0 | 26 0 | 443,9 |
| | Accounts | 1888 89 | 3 3 | 36 2 | | | | 32 3 | 121 3 | 251 1 | 28 3 | 472,5 |
| ducation Cess | Accounts | 1887 88 | 8 | 13 3 | | | | 14 7 | 2 2 | | | 31 0 |
| | Budget | 1888-89 | 9 | 13 2 | | | | 14 7 | | | | 28 8 |
| | Revised | 1888-89 | 6 | 13 4 | | | | 14 4 | | | | 28 4 |
| | Accounts | 1888-89 | 6 | 13 3 | | | | 14,4 | 7 | | | 29 0 |
| oad Cess | Accounts | 1887 88 | | 14 3 | | | 347 9 | 4 6 | 1 9 | 1 | | 368 8 |
| | Budget | 1888 89 | | 14 1 | | | 363,4 | 4 8 | | 1 | | 382,4 |
| | Revised | 1888 89 | | 14 5 | | | 335 0 | 4 5 | | 1 | | 354,1 |
| | Accounts | 1888 89 | | 14 4 | | | 343 9 | 4 5 | 6 | | | 363 4 |
| Public Works Cess | Accounts | 1887 88 | | | | | 382 0 | | | 4 1 | | 386 1 |
| | Budget | 1888-89 | | | | | 397 8 | | | 3 3 | | 401 1 |
| | Revised | 1888-89 | | | | | 382,4 | | | 5 6 | | 388 0 |
| | Accounts | 1888-89 | | | | | 379 8 | | | 5 4 | | 385 2 |
| amine Insurance Canals and Railways | Accounts | 1887-88 | | 12 9 | | | | 162 8 | 66 7 | | | 242 4 |
| | Budget | 1888-89 | | 12 8 | | | | 163 7 | 66 5 | | | 243 0 |
| | Revised | 1888-89 | | 13 1 | | | | 162 4 | 67 9 | | | 243,4 |
| | Accounts | 1888-89 | | 13 1 | | | | 162 2 | 67 7 | | | 243,0 |
| Rate on Wards Estates | Accounts | 1887 88 | | | | | 10 3 | | 4 | | | 10 7 |
| | Budget | 1888-89 | | | | | 8 1 | | 3 | | | 8 4 |
| | Revised | 1888-89 | | | | | 7 9 | | 4 | | | 8 3 |
| | Accounts | 1888-89 | | | | | 9 0 | | 5 | | | 9 5 |
| District Post Cess | Accounts | 1887 88 | | 3 4 | | | 34 3 | 3 7 | 1 0 | | | 42,4 |
| | Budget | 1888-89 | | 4 1 | | | 31 5 | 3 7 | | | | 39 3 |
| | Revised | 1888-89 | | 3 4 | | | 35 0 | 3 6 | | | | 42,0 |
| | Accounts | 1888-89 | | 3 4 | | | 35 9 | 3 6 | 3 | | | 43 2 |
| Original Rates in Oudh | Accounts | 1887 88 | | | | | | 18 4 | | | | 18 4 |
| | Budget | 1888-89 | | | | | | 18 4 | | | | 18,4 |
| | Revised | 1888-89 | | | | | | 18 1 | | | | 18 1 |
| | Accounts | 1888-89 | | | | | | 17 9 | | | | 17 9 |
| Other Miscellaneous Cesses. | Accounts | 1887-88 | 1 8 | | | | 31,4 | | | | | 33 2 |
| | Budget | 1888-89 | 2 0 | | | | 14 4 | | | | | 16,4 |
| | Revised | 1888-89 | 1 8 | | | | 30 0 | | | | | 31 8 |
| | Accounts | 1888-89 | 1 5 | | | | 26 8 | | | | | 28 3 |
| TOTAL | Accounts | 1887 88 | 8 0 | 75 1 | 89 2 | 50 1 | 805 9 | 664 9 | 378 7 | 687 5 | 275 9 | 3,035 3 |
| | Budget | 1888-89 | 8,4 | 78 8 | 88 3 | 52 6 | 815 2 | 668 5 | 360 4 | 652 6 | 268 5 | 3 013 3 |
| | Revised | 1888-89 | 7 9 | 79 0 | 68 2 | 54 0 | 790 3 | 663 5 | 395 0 | 671 5 | 290 0 | 3 010,4 |
| | Accounts | 1888-89 | 7 6 | 80,4 | 78 0 | 55,0 | 795 4 | 663 0 | 392 3 | 699 0 | 283 6 | 3 054 3 |

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

## VI —Provincial Rates—*continued*

20 The explanations given under I—Land Revenue apply generally to this head, and hence it is neces-ry only to note here the special points peculiar to it In *Bengal* the District Post cess is now levied at enhanced rate In the *Punjab*, the actuals of 1888 89 under Village Service, Patwari and Chowkidari sses have been increased in consequence of recent orders regarding the transfer of the Patwari s share mutation fees from Land Revenue to this head In *Madras*, the house tax levied under the Local Funds t V of 1884 continues to yield a larger revenue than was expected

## VII —Customs

| | | | Burma | Bengal | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|
| *Sea Customs* | | | | | | | |
| port duties | Accounts | 1887 88 | 97 7 | 148 6 | 103 0 | 215 0 | 564 3 |
| | Budget | 1888 89 | 10 1 | 194 5 | 98 7 | 227 6 | 625 9 |
| | Revised | 1888 89 | 105 2 | 196 0 | 116 6 | 258 9 | 676 7 |
| | Accounts | 1888 89 | 101 5 | 216 1 | 114 0 | 260 8 | 692 4 |
| port duties | Accounts | 1887 88 | 470 3 | 213 7 | 42 6 | 32 2 | 758 8 |
| | Budget | 1888 89 | 472 6 | 174 3 | 41 3 | 30 8 | 719 0 |
| | Revised | 1888 89 | 392 3 | 203 8 | 47 0 | 24 0 | 667 1 |
| | Accounts | 1888 89 | 372 4 | 171 0 | 47 0 | 24 9 | 615 3 |
| her Receipts including *Land Customs* | Accounts | 1887 88 | 2 5 | 6 0 | 10 2 | 7 0 | 25 7 |
| | Budget | 1888 89 | 2 3 | 6 2 | 10 0 | 5 7 | 24 2 |
| | Revised | 1888 89 | 2 5 | 5 2 | 11 4 | 7 1 | 26 2 |
| | Accounts | 1888 89 | 2 5 | 4 7 | 11 4 | 6 5 | 25 1 |
| TOTAL | Accounts | 1887 88 | 570 5 | 368 3 | 155 8 | 254 2 | 1 348,8 |
| | Budget | 1888 89 | 580 0 | 375 0 | 150,0 | 264 1 | 1 369 1 |
| | Revised | 1888 89 | 500 0 | 405 0 | 175 0 | 290 0 | 1 370 0 |
| | Accounts | 1888 89 | 476 4 | 391 8 | 172 4 | 292 2 | 1 332 8 |

21 The large amount of *import duties* realised in 1888 89 as compared with the previous year is due ainly to the tax on petroleum which was levied with effect from 19th January 1888 The Budget was amed with a view to this increase which however was counterbalanced in Burma by a falling off in the ty on liquors and on arms and accoutrements while in Bengal Madras and Bombay the increase was eater than anticipated In Bengal and Madras, the duty on liquors was also larger than was expected the Budget The diminished receipts from *export duties* in Burma, Bengal and Bombay were caused smaller exports of rice from those ports, while the reverse occurred in Madras whence large shipments re made to London and Ceylon

## VIII —Assessed Taxes

| 1887 88 Accounts | | 1888-89. Budget | 1888-89. Revised | 1888-89. Accounts. |
|---|---|---|---|---|
| 199 5 | India | 191 2 | 213 3 | 213 7 |
| 38 2 | Central Provinces | 38 4 | 40 9 | 41 4 |
| | Burma | 36 5 | 44 2 | 45 9 |
| 22 0 | Assam | 21 7 | 21 7 | 21 5 |
| 374 0 | Bengal | 380 0 | 385 0 | 391 1 |
| 213 3 | N W Provinces and Oudh | 216 0 | 214 0 | 216 7 |
| 95 6 | Punjab | 99 7 | 102 0 | 102 2 |
| 152 9 | Madras | 142,5 | 152 5 | 151 2 |
| 335 9 | Bombay | 325 8 | 335 0 | 337 2 |
| 1 431 4 | TOTAL | 1 451 8 | 1 508 6 | 1 520 9 |

22 The India figures may be redistributed as follows for the purpose of the present review, inasmuch the collections in the Civil Department represent assessments on both official and non official incomes, ile the recoveries in other departments are made almost entirely from Government officers

| 1887 88 Accounts | | 1888-89. Budget. | 1888-89. Revised | 1888-89. Accounts. |
|---|---|---|---|---|
| 92 5 | Civil Department India | 85 4 | 98 2 | 96 3 |
| 48 0 | Military Department | 47 8 | 52 0 | 52,8 |
| 45 4 | Public Works Department | 43 3 | 47 6 | 48 8 |
| 1 8 | Marine Department | 2 6 | 2 0 | 2 2 |
| 5 6 | Post Office Department | 5 7 | 6 2 | 6 2 |
| 6 2 | Telegraph Department | 6 4 | 7 3 | 7,4 |
| 199,5 | TOTAL AS ABOVE | 191 2 | 213 3 | 213 7 |

## Section A —PRINCIPAL HEADS OF REVENUE—*continued*

## VIII —Assessed Taxes—*continued*

23 As regards *Civil Departments*, the India budget was too low The enhanced collections in the Cen- l Provinces include recoveries from employés of the Bengal Nagpore Railway previously entered in the ounts of the Public Works Department This is the first year of the Income Tax in Burma and the imates accordingly were unavoidably imperfect In the other Provinces except Assam and Madras, the venue has improved as compared with the previous year The Assam and North Western Provinces d Oudh budgets agree closely with the actuals but the other estimates were too low As regards the partmental collections, the budgets were inadequate except in the Marine Department

## IX —Forest Revenue

| | | | India | Central Province | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| I | | | | | | | | | | | | |
| nber and other Produce removed by Government Agency | Accounts | 1887 88 | 19 0 | 14 3 | 162 7 | 2 | 8,4 | 50 5 | 39 5 | 29 8 | 178 7 | 503 1 |
| | Budget | 1888-89 | 11 5 | 23 3 | 133 0 | 1 1 | 7 3 | 64 2 | 55 8 | 49 6 | 178 0 | 523 8 |
| | Revised | 1888-89 | 22 1 | 17 9 | 198 0 | 8 | 7 0 | 6 2 | 63 1 | 37 0 | 140 9 | 549 0 |
| | Accounts | 1888-89 | 19 0 | 16 0 | 198 8 | 7 | 5 7 | 61 1 | 61 7 | 34 8 | 138 7 | 536 5 |
| II | | | | | | | | | | | | |
| nber and other Produce removed by consumers or purchasers | Accounts | 1887 88 | 6 1 | 91 9 | 38 8 | 22 6 | 54 1 | 68 7 | 35 7 | 104 8 | 114 8 | 537 8 |
| | Budget | 1888-89 | 4 7 | 93 3 | 22 3 | 20 8 | 60 0 | 72 4 | 34 2 | 104 6 | 114 6 | 526 9 |
| | Revised | 1888-89 | 6 2 | 96 5 | 37 5 | 25 2 | 56 2 | 75 4 | 54 7 | 107 6 | 134 1 | 571,4 |
| | Accounts | 1888-89 | 5 8 | 98 7 | 40 9 | 25 8 | 59 7 | 80 3 | 39 2 | 112 6 | 136 5 | 599 5 |
| her Receipts | Accounts | 1887 88 | 1 1 | 3 1 | 20 4 | 3 9 | 3 3 | 5 6 | 3 5 | 2 9 | 9 7 | 53 5 |
| | Budget | 1888 89 | 5 | 3 2 | 14 7 | 3 1 | 5 7 | 4 4 | 3 8 | 1 5 | 8 5 | 4 4 |
| | Revised | 1888 89 | 9 | 3 2 | 19 2 | 2 8 | 2 8 | 4 0 | 2 8 | 2 9 | 9 7 | 48 3 |
| | Accounts | 1888 89 | 1 8 | 3 4 | 21 2 | 3 9 | 2 3 | 4 9 | 3 7 | 4 1 | 9 8 | 55 1 |
| pper Burma Receipts | Accounts | 1887 88 | | | 29,7 | | | | | | | 29 7 |
| | Budget | 1888-89 | | | 75 5 | | | | | | | 75 5 |
| | Revised | 1888-89 | | | 157 0 | | | | | | | 157,0 |
| | Accounts | 1888-89 | | | 158 0 | | | | | | | 158,0 |
| TOTAL | Accounts | 1887 88 | 26 5 | 109 3 | 251 6 | 26 7 | 65 8 | 124 8 | 78 7 | 137 5 | 303 2 | 1 124 1 |
| | Budget | 1888 89 | 16 7 | 119 8 | 245 5 | 25 0 | 73 0 | 141 0 | 93 8 | 155 7 | 301 1 | 1 171 6 |
| | Revised | 1888 89 | 29 2 | 117 6 | 411 7 | 28 8 | 66,0 | 139 6 | 100 6 | 147 5 | 284 7 | 1 325 7 |
| | Accounts | 1888 89 | 26 6 | 118 1 | 418 9 | 30 4 | 67 7 | 146 3 | 104 6 | 151 5 | 285 0 | 1 349 1 |

24 The *India* budget was too low, specially for Coorg and the Andamans In the *Central Provinces* gher prices were obtained for timber in 1888 89 than in 1887 88 and greater precautions were taken ainst pilfering on the part of subordinates The budget anticipated the rise in prices but was ittle too sanguine The excellent results in *Burma* are due principally to the restoration of order that country In the Pegu Circle the sale of timber was satisfactory both as regards quantity d prices, while in the Tenasserim Circle, the floating season was exceptionally favourable twice much timber having reached Khado as was anticipated in the budget At Khado large quantities teak were cleared in order to avoid the enhanced duty of seven per cent *ad valorem* which has en levied from 1st April 1889 There was also an active local trade in kanyin timber and a large nount of drift timber lapsed to Government in the absence of claimants In Upper Burma the Yaw forest ne into the possession of Government after the budget had been framed and negotiations were still pro ding with the lessees of other forests as to the terms on which their tracts should be worked It was possible in the circumstances to frame an accurate forecast of the accruing revenue The increase in *sam* was obtained chiefly in the Garo Hills, from which large quantities of forest produce were held ck in 1887 88, owing to difficulties of transit as stated in the report of that year *Bengal* presents a ficiency of 5,3 as compared with the budget The year was bad for drift generally, and the receipts om Gunduck drift were short by 2 2 The remainder of the deficiency was largely caused by opening the est tracts in Orissa and in the sub division of Buxa to the famine stricken population Various reasons assigned for the increase in the *North Western Provinces and Oudh* where the demand for indi nous timber was stimulated by the closing of the forests in Nepal, owing to the discovery of extensive uds in connection with them The demands on the Forest Department were also increased by depletion merchants stocks in large selling centres, and by the requirements of the Irrigation Department and the troops at Chakrata There were large sales of standing trees in Dehra Dun, and the arrears of azing dues in Saharunpore were recovered The *Punjab* was visited with favourable floods by mean which more timber reached the depôts than was expected There were also good sales of stock carried r from the preceding year, and of fuel, and considerable arrears were collected on account of grazing

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

## IX —Forest Revenue—*continued*

dues The *Madras* accounts shew large receipts on account of firewood, the long pending claim on t Bellary Kistna State Railway having been settled during the year The yield from timber and oth forest produce was good and the grazing dues were fully collected On the other hand, a diminished d mand is reported for redwood in Cuddapah and for sal sleepers in Ganjam, and hence the actuals are bel the budget The following are the principal facts in Bombay The Railway authorities cancelled the indent for firewood and charcoal after the budget was framed, and the Southern Mahratta Railway took smaller number of sleepers than was expected On the other hand, a brisk demand sprung up for timb and other minor produce and a large contract was received for babool bark Large numbers of cattle al resorted to the Government forests for pasture owing to scanty rainfalls in some parts of the presiden and to inundations in others

## X —Registration

| | | | I dia | Central P ov inces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTA |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fees for registering Documents | Accounts | 1887 88 | 1 4 | 4 6 | 2 7 | 3 1 | 95 9 | 24 5 | 17 8 | 88 2 | 41 7 | 270 |
| | Budget | 1888-89 | 1 6 | 4,2 | 2 6 | 3,4 | 95 6 | 23 5 | 15 7 | 89 8 | 41 6 | 278 |
| | Revised | 1888-89 | 1 4 | 5 5 | 3,0 | 3 3 | 101 7 | 25 2 | 18 2 | 92 3 | 46 0 | 296 |
| | Accounts | 1888-89 | 1 6 | 5 8 | 3 0 | 3,2 | 104 2 | 25 0 | 18 4 | 93 2 | 46 0 | 300 |
| Fees for copies of registered Documents | Accounts | 1887 88 | 1 | 2,4 | 1 | 1 | 2 3 | 7 7 | 4 3 | 2 2 | 6 | 19 |
| | Budget | 1888 89 | 1 | 2 2 | 1 | 1 | 2 0 | 7 0 | 4 0 | 2 0 | 7 | 18 |
| | Revised | 1888 89 | 2 | 2 5 | 1 | | 2 4 | 8 0 | 4 6 | 2 3 | 7 | 20 |
| | Accounts | 1888 89 | 2 | 2,4 | 1 | | 2 3 | 8 3 | 4,4 | 2,4 | 7 | 20 |
| Other Receipts | Accounts | 1887 88 | | 1 3 | 1 | | 3 6 | 4 9 | | 3 | 8 | 11 |
| | Budget | 1888-89 | | 1 1 | 1 | | 4 4 | 4 5 | | 2 | 7 | 11 |
| | Revised | 1888-89 | | 1,4 | 1 | | 3,4 | 4 8 | 1 | 4 | 8 | 11 |
| | Accounts | 1888-89 | | 1 3 | 1 | | 2 9 | 4 7 | 1 | 3 | 7 | 10 |
| Upper Burma Receipts | Accounts | 1887 88 | | | 6 | | | | | | | |
| | Budget | 1888 89 | | | 7 | | | | | | | |
| | Revised | 1888 89 | | | 4 | | | | | | | |
| | Accounts | 1888 89 | | | 4 | | | | | | | |
| TOTAL | Accounts | 1887 88 | 1 5 | 8 3 | 3 5 | 3 2 | 101 8 | 37 1 | 22 1 | 90 7 | 42 1 | 311 |
| | Budget | 1888 89 | 1 7 | 7 5 | 3 5 | 3 5 | 102 0 | 35 0 | 19 7 | 92 0 | 43 0 | 307 |
| | Revised | 1888 89 | 1 6 | 9 4 | 3,6 | 3 3 | 107 5 | 38 0 | 22 9 | 95 0 | 47 5 | 328 |
| | Accounts | 1888 89 | 1 8 | 9 5 | 3,6 | 3,2 | 109,4 | 38 0 | 22 9 | 95 9 | 47,4 | 331 |

25 The improved receipts during 1888 89 in the *Central Provinces* is ascribed to a revision of th schedule of fees in *Bengal* to greater registration consequent on the scarcity prevailing in some distric of that Province in *Madras* to the opening of additional sub offices for registration and in *Bombay* t enhancement of the scale of fees as well as to increase in the documents tendered both as regards numbe and value

## XI —Tributes from Native States

| 1887-88 Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| | TRIBUTES AND CONTRIBUTIONS OF R5 000 AND OVER— | | | |
| | India— | | | |
| 20 3 | Oodeypur | 20 0 | 20 0 | 18 2 |
| 9 8 | Jodhpur | 9 8 | 9 8 | 9,8 |
| 40 0 | Jeypur | 40 0 | 40 0 | 40 0 |
| 18 5 | Kotah | 18 5 | 18 5 | 18 5 |
| 12 0 | Boondee | 12 0 | 12 0 | 12 0 |
| 8 0 | Jhallawar | 8 0 | 8 0 | 8 0 |
| 6 6 | Rutlam | 6 6 | 6 6 | 6 6 |
| 10 8 | Nizam (Maharatta Chouth) | 10 8 | 10 8 | 10 8 |
| | Punjab— | | | |
| 10 0 | Mundee | 10,0 | 10 0 | 10 0 |
| 13 1 | Kapoorthulla | 13,1 | 13 1 | 13 1 |
| | Madras— | | | |
| 78 3 | Travancore | 78 3 | 78,3 | 78 3 |
| 245 0 | Mysore | 245 0 | 245 0 | 245 0 |
| 20 0 | Cochin | 20,0 | 20,0 | 20,0 |
| | Bombay— | | | |
| 56 5 | Kathiawar | 55 9 | 56,7 | 54 2 |
| 18 7 | Kutch | 18 7 | 18 7 | 18 7 |
| 38,8 | Baroda State | 37 5 | 37 5 | 36,2 |

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

### XI —Tributes from Native States—*continued*

| 1887-88. Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| | CONTRIBUTIONS FOR SPECIAL MILITARY FORCES— | | | |
| 12 7 | Bhopal Levy (Bhopal) | 18 2 | 13 6 | 13 6 |
| 19 2 | Malwa Contingent (Dewas Jowrah) | 19 2 | 19 2 | 19 2 |
| 11 5 | Erinpura Irregular Force | 11 5 | 11 5 | 11 5 |
| 20 0 | Deolee Irregular Force | 20 0 | 20 0 | 20 0 |
| 3 4 | Malwa Bheel Corps | 3 4 | 3 4 | 3 4 |
| | Bombay— | | | |
| 8 3 | Southern Mahratta Horse | 8 3 | 8 3 | 7 6 |
| | TRIBUTES AND CONTRIBUTIONS UNDER R5 000— | | | |
| 19 7 | India | 21 1 | 22 4 | 20 2 |
| 13 1 | Central Provinces | 23 4 | 23 7 | 21 6 |
| 1 8 | Upper Burma | 23 3 | 25 0 | 14 8 |
| 4 9 | Punjab | 4 8 | 4 8 | 4 7 |
| 1 3 | Madras | 1 3 | 1 3 | 1 3 |
| 6 0 | Bombay | 6 0 | 6 0 | 6 0 |
| | FEES ON SUCCESSION TO NATIVE STATES— | | | |
| 2 8 | India | 2 6 | 1 9 | 1 6 |
| | Punjab | 1 | 1 | |
| 2 5 | Bombay | 5 | 8 | 3 |
| 225 3 | TOTAL INDIA | 221 7 | 217 7 | 213 4 |
| 13 1 | Central Provinces | 23 4 | 23 7 | 21 6 |
| 1 8 | Upper Burma | 23 3 | 25 0 | 14 8 |
| 28 0 | Punjab | 28 0 | 28 0 | 27 8 |
| 344 6 | Madras | 344 6 | 344 6 | 344 6 |
| 130 8 | Bombay | 126 9 | 128 0 | 123 0 |
| 743 6 | GRAND TOTAL | 767,9 | 767 0 | 745 2 |

26 The deficiency in the Oodeypur tribute under *Tributes and Contributions of R5 000 and over* is nominal and arises from the peculiar method in which the account is made up This tribute has hitherto been adjusted in connection with the expenses of the Meywar Bhil Corps but in future the two will be kept distinct each being brought to account in full The differences standing against Kathiawar and Baroda are due to short recoveries As regards *Contributions for special Military Forces,* Bhopal made advance payments in 1887 88 and so paid less in 1888 89 The short contribution on account of the Southern Mahratta Horse is ascribed to the date of payment having been transferred from March to April in the case of one of the minor States The India receipts on account of *Tributes and Contributions under R5 000* fell below the estimate, as the sums due from Dungerpur and Sillana were realised after the close of the year The Central Provinces budget was raised consequent on a revision of the tributes of the Chattisgarh Feudatory Chiefs but the full amount was not realised during the year In Burma the amounts expected especially from the Shan States were not recovered The short recovery in India under *Fees on Succession to Native States* is caused by the postponement of the amount due from the Gourihur State

## Section A —DIRECT DEMANDS ON THE REVENUE

| 1887 88 Accounts. | | 1888-89 Budget. | 1888-89 Revised. | 1888-89 Accounts. |
|---|---|---|---|---|
| 9,438,2 | | 9,863,0 | 9,837,8 | 9,737,9 |

27 The principal features of this group may be summarised as follows The most prominent difference between the two years embraced in this review is in the opium charges, which were 173,3 more in 1888 89 than in 1887 88 This is due to the produce received by the Opium Department in 1888 89 having been largely in excess of the corresponding deliveries in the previous year The next difference is in *Forest* charges, which are higher in 1888-89 by 72,2 of which 66,4 occurred in Upper Burma, 53 4 having been paid in satisfaction of claims upon the former Government of the country Similar increases occur under *Assignments* (17,2, owing to the introduction of new survey rates for alienated revenue especially in the Sind districts, and under *Land Revenue* (27,3) owing chiefly to various increases in the Punjab As compared with the Budget, savings aggregating 170,1 have accrued under *Land Revenue* in charges of District Administration and of Survey and Settlement, under *Salt* owing to the Bombay Budget being too high, and under *Stamps* owing to smaller indents having been sent for them to England than was anticipated On the other hand some special payments caused the Grant for *Refunds* to be exceeded by 33,5, and the *Opium* charges were greater than expected by 43,2 from the causes mentioned above There is also an excess of 21,4 in *Forest* expenditure comprising fluctuations on both sides of the account, the principal difference being in Upper Burma

### I —Refunds and Drawbacks.

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Land Revenue | Accounts | 1887 88 | 4 | 3 | 1 7 | 5 | 4 4 | 4 5 | 4 2 | 13,2 | 13 2 | 42,4 |
| | Budget | 1888 89 | 5 | 5 | 6 | 7 | 4 0 | 2 6 | 4 5 | 9 5 | 13 0 | 35 9 |
| | Revised | 1888 89 | 6 | 2 | 1 5 | 5 | 4 4 | 5 2 | 3 9 | 10 5 | 15 0 | 41 8 |
| | Accounts | 1888 89 | 5 | 2 | 2 3 | 7 | 4 8 | 3 5 | 3,1 | 11 4 | 15 2 | 41 7 |
| Salt | Accounts | 1887 88 | 5 | | 1 3 | | 20 2 | | | 3 6 | 8 9 | 34 5 |
| | Budget | 1888-89 | 5 | | 6 | | 20 0 | | | 4 | 7 5 | 29 0 |
| | Revised | 1888-89 | 8,4 | | 2 1 | | 25 0 | | | 1 6 | 6 1 | 43 2 |
| | Accounts | 1888-89 | 9 6 | | 2 6 | | 22 6 | | | 2 8 | 7 7 | 45 3 |
| Stamps | Accounts | 1887 88 | 4 | 1 3 | 8 | 4 | 13 1 | 8 6 | 3 1 | 8 1 | 8 5 | 44,3 |
| | Budget | 1888-89 | 3 | 1 2 | 7 | 5 | 13 6 | 8 8 | 3,0 | 7 2 | 8 0 | 43 3 |
| | Revised | 1888-89 | 3 | 1 3 | 9 | 4 | 14,6 | 8 5 | 3,8 | 7 7 | 8 0 | 45 5 |
| | Accounts | 1888-89 | 4 | 1 5 | 1 0 | 4 | 12 2 | 8 5 | 4 0 | 7 9 | 7 6 | 43 5 |
| Customs | Accounts | 1887 88 | | | 13 2 | | 12 7 | | | 1 7 | 4 4 | 32 0 |
| | Budget | 1888 89 | | | 10 1 | .. | 10 1 | | | 1 2 | 5 7 | 27 1 |
| | Revised | 1888 89 | | | 9 2 | | 14 1 | | | 2 4 | 4 6 | 30 3 |
| | Accounts | 1888 89 | | | 8 2 | | 14 0 | | | 2 7 | 6 0 | 30,9 |
| Assessed Taxes | Accounts | 1887 88 | 1 1 | 5 | | 1 | 4,2 | 3 0 | 2 5 | 2 1 | 6,4 | 19,9 |
| | Budget | 1888 89 | | 5 | | 1 | 3 7 | 4,6 | 3 5 | 1 6 | 6,5 | 20 5 |
| | Revised | 1888 89 | 7 | 4 | 1 | 1 | 4,0 | 3 0 | 2 1 | 2 6 | 4 5 | 17 5 |
| | Accounts | 1888 89 | 8 | 3 | 1 | 1 | 4 1 | 2 7 | 2 2 | 2 6 | 3 4 | 16,3 |
| Other Revenue Refunds | Accounts | 1887 88 | 3 | 1 | 6 7 | 1 6 | 5 2 | 1 2 | 5 | 3 8 | 25 9 | 45 3 |
| | Budget | 1888 89 | 1 | 1 | 3,4 | 5 | 4 2 | 1 1 | 4 | 2 3 | 25 2 | 37 3 |
| | Revised | 1888 89 | 1 | 1 | 2,2* | 4 | 12 9 | 1 3 | 7 | 2 8 | 24,8 | 45 3 |
| | Accounts | 1888 89 | | 1 | 2 6 | 2 | 16 9 | 1 2 | 6 | 2 8 | 21 5 | 45 9 |
| Upper Burma | Accounts | 1887 88 | | | 5 5 | | | | | | | 5 5 |
| | Budget | 1888-89 | | | 2 0 | | | | | | | 2,0 |
| | Revised | 1888-89 | | | 5 1 | | | | | .. | | 5,1 |
| | Accounts | 1888-89 | | | 5,0 | .. | | | | | | 5,0 |
| TOTAL | Accounts | 1887 88 | 2 7 | 2 2 | 29 2 | 2 6 | 59,8 | 17,3 | 10 3 | 32 5 | 67,3 | 223,9 |
| | Budget | 1888 89 | 1,4 | 2 3 | 17 4 | 1 8 | 55 6 | 17 1 | 11 4 | 22 2 | 65,9 | 195,1 |
| | Revised | 1888 89 | 10 1 | 2 0 | 21 1 | 1,4 | 75,0 | 18 0 | 10 5 | 27 6 | 63,0 | 228 7 |
| | Accounts | 1888 89 | 11,3 | 2 1 | 21 8 | 1,4 | 74 6 | 15 9 | 9 9 | 30 2 | 61,4 | 228 6 |

28 These refunds are not amenable to very accurate forecast In *India* under Salt, large refunds became necessary owing to the tax having been levied at R2 8 a maund in cases where the old rate of R2 per maund should have been imposed A refund was also granted to the Bikaneer State in respect of sums due to it In *Burma* a number of unexpected claims had to be paid *The Bengal* excess under Other Revenue Refunds is caused by a readjustment of Ferry Tolls and Road cess Collections, which were wrongly treated as Provincial Revenue in 1887 88 The other fluctuations in this province do not call for special remark. The *Madras* budget was too low and the *Bombay* budget too high

## Section A —DIRECT DEMANDS ON THE REVENUE—*continued*

### 2 —Assignments and Compensations

| 1887 88. Accounts. | | | 1888-89. Budget | | 1888-89. Revised | | 1888-89. Accounts | |
|---|---|---|---|---|---|---|---|---|
| | | INDIA— | | | | | | |
| | | Salt and other compensations— | | | | | | |
| 96 1 | | Joudhpur State | 96 1 | | 96 1 | | 96 1 | |
| 68,8 | | Jeypur State | 68 8 | | 68 8 | | 68 8 | |
| 31 3 | | Gwalior | 31 3 | | 31 3 | | 31 3 | |
| 15 1 | | Bhurtpur | 15 1 | | 15 1 | | 15 1 | |
| 12 5 | | Ulwar | 12 5 | | 12 5 | | 12 5 | |
| 8,0 | | Bhawalpur | 8 0 | | 8 0 | | 8 0 | |
| | | Dholepur | 6 0 | | 9 0 | | 9 0 | |
| 20 9 | | Meywar | 20 4 | | 20 4 | | 19 9 | |
| 6 2 | | Indore | 6 2 | | 6 2 | | 6 2 | |
| 22 2 | | Jodhpur and Jeypur States under the Sambhar Lake Treaty | 23 3 | | 18 6 | | 18 6 | |
| 23 4 | | Other compensations | 23 1 | | 23 3 | | 23 3 | |
| —— | 304 5 | | —— | 310 8 | —— | 309 3 | —— | 308 8 |
| | | CENTRAL PROVINCES— | | | | | | |
| | 6 9 | Compensations | | 6 2 | | 6 2 | | 6,9 |
| | | ASSAM— | | | | | | |
| | 4 0 | Compensations | | 3 5 | | 3 8 | | 3 8 |
| | | BENGAL— | | | | | | |
| 2,0 | | Salt compensations payable under convention with the French Government in lieu of salt formerly supplied to them | 2 0 | | 2 0 | | 2 0 | |
| 5 0 | | Bhooteas for the resumption of the Doars Assam | 5 0 | | 5 0 | | 5 0 | |
| 23 1 | | Other compensations &c | 20 7 | | 20 7 | | 18 8 | |
| —— | 30 1 | | —— | 27 7 | —— | 27 7 | —— | 25 8 |
| | | N W PROVINCES AND OUDH— | | | | | | |
| | 25 0 | Compensations &c | | 24 8 | | 24 0 | | 24 4 |
| | | PUNJAB— | | | | | | |
| | 18 3 | Compensations &c | | 17 9 | | 17 9 | | 17 6 |
| | | MADRAS— | | | | | | |
| 43 9 | | Salt compensation to French Government &c | 44 4 | | 44 4 | | 44 4 | |
| 14 7 | | Compensation to Travancore and Cochin on account of Customs Revenue | 14 8 | | 14 7 | | 14 7 | |
| 23 7 | | Compensations in lieu of resumed lands | 25 9 | | 26 0 | | 26 5 | |
| 28 0 | | Allowances to Inamdars and other grantees | 28 7 | | 28 5 | | 28 6 | |
| 1 9 | | Other compensations | 2 0 | | 2 5 | | 2 4 | |
| —— | 112 2 | | —— | 115 8 | —— | 116 1 | —— | 116 6 |
| | | BOMBAY— | | | | | | |
| 116 4 | | Pensions in lieu of resumed lands | 90 4 | | 91 0 | | 90 1 | |
| 743 3 | | Inamdars and other grantees | 770 1 | | 771 0 | | 779 8 | |
| 40 0 | | Goa Subsidy | 40 0 | | 40 0 | | 40 0 | |
| 16 3 | | Goa Salt Pan and Customs Tariff compensation | 34 7 | | 13 6 | | 10 4 | |
| 52 0 | | Excise and other compensations | 52 1 | | 59 2 | | 62 0 | |
| —— | 968 0 | | —— | 987 3 | —— | 974 8 | —— | 982 3 |
| | 1 469 0 | TOTAL | | 1 494 0 | | 1 479 8 | | 1 486 2 |

29 As regards the *India* compensations, the payment to Dholepur includes arrears on account o 1887 88, while the amount drawn by Meywar is the net sum after deducting the advance payment made last year The royalty payable to Joudhpur and Jeypur is variable being regulated by the quantity of salt taken In *Bengal* the amount of other compensations was high in 1887 88, as it embraced large arrears on account of former years In 1888-89 the actuals were less than the Budget as some sayer compensations were not drawn in that year The saving in the *Punjab* has accrued from lapsed pensions The *Madras* actuals of 1888 89 under compensation in lieu of resumed lands and other compensations include arrears on account of the preceding year, when the pensions were not fully drawn as explained in the last report As regards *Bombay*, it is necessary to examine together the two heads, Pensions in lieu of resumed lands and Inamdars and other grantees, owing to the classification of alienated revenue having been revised The totals of the two heads are 859,7 for actuals of 1887 88 and 860,5, 862,0 and 869 9 for Budget, revised and actuals of

## Section A—DIRECT DEMANDS ON THE REVENUE—*continued.*

### 2—Assignments and Compensations—*continued*

1888 89 These totals are made up partly of cash allowances and partly of transfer adjustments or account of alienated revenue The details shew that the cash allowances in 1887 88 amounted to 117,8 against 111 3 in 1888 89 The excess was due largely to arrears as these allowances are never drawn regularly On the other hand, the alienated revenue in 1887 88 amounted to 741,9 and in 1888 89 to 758 6, the difference in this case being attributable to the introduction of new survey rates especiall n the Sind districts The Budget for cash allowances was accurate, the discrepancy between it and the ctuals being traceable to a saving of 2 4 in connection with District and Village Officers, but it failed with respect to alienated revenue, a sufficient margin not having been left for increases arising out o he new rates mentioned above The Goa Salt compensations aggregated 5,9 more in 1887 88 than n 1888 89 The Budget provided 17 0 on account of them, and 177 on account of the customs tarif ompensations, but the latter remained wholly undrawn and of the former only 10,4 was claimed The ead " Excise and other compensations includes in 1888 89 8 6 on account of new excise compensations and 3 3 on account of arrears due to Nawab Bhismilla Khanji of Radhanpur, only a part of which was provided in the estimates

## 3—Land Revenue

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Charges of District Administration | Accounts | 1887 88 | 28 3 | 109 7 | 75 0 | 51 7 | 283 7 | 665 8 | 177 5 | 347 6 | 289 3 | 2 028 6 |
| | Budget | 1888-89 | 26 | 111 0 | 80 3 | 54 3 | 289 8 | 673 9 | 170 8 | 383 6 | 295 8 | 2 099 7 |
| | Revised | 1888-89 | 26 8 | 108 8 | 70 4 | 54 3 | 284,4 | 668 2 | 180 1 | 351 8 | 284 9 | 2 035 7 |
| | Accounts | 1888-89 | 26 1 | 101 8 | 75 7 | 55 1 | 283 3 | 661 9 | 180 9 | 352 3 | 283 4 | 2 020 5 |
| Survey and Settlement | Accounts | 188 88 | 11 8 | 38 7 | 28 1 | 15 1 | 14,5 | 80 3 | 47 1 | 109 5 | 88,4 | 433 5 |
| | Budget | 1888 89 | 14 5 | 63 8 | 29 1 | 10 7 | 29 6 | 98 4 | 74 5 | 101 0 | 98 1 | 525 7 |
| | Revised | 1888 89 | 13 1 | 41 5 | 23 ( | 11 6 | 20 7 | 63 0 | 59 8 | 101 1 | 98 7 | 441 5 |
| | Accounts | 1888 89 | 13 1 | 42 2 | 22 5 | 14 3 | 26 9 | 66 2 | 58 6 | 101 3 | 97 7 | 442 8 |
| Land Records and Agriculture | Accounts | 1887 88 | | 3 8 | 9 6 | 1 8 | 8 9 | 7 6 | 3 4 | 5 1 | 7 5 | 47 7 |
| | Budget | 1888-89 | | 4 5 | 12 6 | 1 8 | 6 6 | 8 1 | 3 8 | 5 2 | 7 2 | 49 8 |
| | Revised | 1888-89 | | 4 1 | 11 1 | 1 8 | 6 6 | 8 3 | 3 6 | 5 2 | 7 2 | 47 9 |
| | Accounts | 1888-89 | | 3 8 | 12 2 | 1 8 | 6 7 | 8 4 | 3 8 | 5 2 | 6 8 | 48 7 |
| Management of Government Estates | Accounts | 1887 88 | | 1 | | 1 | 33 5 | 19 7 | 1 5 | | | 54,9 |
| | Budget | 1888 89 | | 1 | | | 33 5 | 25 2 | 1 8 | | | 60 1 |
| | Revised | 1888 89 | | 1 | | 1 | 33 0 | 19 6 | 1 5 | | | 54 3 |
| | Accounts | 1888 89 | | | | 1 | 34 4 | 17 4 | 1 5 | | | 53,4 |
| Commission on Collections | Accounts | 1887 88 | | | 76 9 | 24 8 | | 5 | | 9 | 9 | 104 0 |
| | Budget | 1888 89 | | | 77 0 | 26 0 | | 7 | | 3 0 | | 106 7 |
| | Revised | 1888 89 | | | 72 4 | 24 0 | | 6 | | 1 6 | 1 | 98 7 |
| | Accounts | 1888 89 | 6 | | 67 5 | 23 3 | | 5 | | 2 0 | 1 | 94 0 |
| Allowances to District and Village Officers | Accounts | 1887 88 | | | | | | 9 8 | 110 2 | 321 8 | 272 5 | 714 3 |
| | Budget | 1888 89 | | | | | | 10 5 | 113 5 | 320 8 | 263 4 | 708 2 |
| | Revised | 1888 89 | | | | | | 10 2 | 116 1 | 326 0 | 281 1 | 733,4 |
| | Accounts | 1888 89 | | | | | | 9 9 | 117 8 | 322 9 | 280 8 | 731 4 |
| Upper Burma Charges | Accounts | 1887-88 | | | 87 1 | | | | | | | 87 1 |
| | Budget | 1888 89 | | | 112 0 | | | | | | | 112 0 |
| | Revised | 1888 89 | | | 108 0 | | | | | | | 108 0 |
| | Accounts | 1888 89 | | | 103 6 | | | | | | | 103 6 |
| Other Charges | Accounts | 1887 88 | 13 5 | | | | | 1 5 | | 1,4 | | 16,4 |
| | Budget | 1888-89 | 16 4 | | | | | 2 7 | | 1 5 | | 20,6 |
| | Revised | 1888-89 | 16 6 | | | | | 1 | | 1 7 | | 18 4 |
| | Accounts | 1888-89 | 16 2 | | | | | 8 | | 1 7 | | 18 7 |
| TOTAL | Accounts | 1887 88 | 52 6 | 152 3 | 276 7 | 93 5 | 340 6 | 785 2 | 339 7 | 786 3 | 658,6 | 3 486 5 |
| | Budget | 1888 89 | 57,1 | 179 4 | 311 0 | 98 8 | 359 0 | 819 5 | 373 4 | 820 1 | 664 5 | 3 682 8 |
| | Revised | 1888 89 | 56 5 | 154 5 | 290 9 | 94 8 | 350 7 | 770 0 | 361 1 | 787 4 | 672 0 | 3 537 9 |
| | Accounts | 1888 89 | 56 0 | 147 8 | 281 5 | 94 6 | 351 3 | 765 1 | 362 6 | 785 4 | 668 8 | 3 513,1 |

| | | | Sterling | Exchange | Total | | | | |
|---|---|---|---|---|---|---|---|---|---|
| England | Accounts | 1887 88 | 1 | 1 | 2 | Total including England | Accounts | 1887-88 | 3,486,7 |
| | Budget | 1888 89 | 9 | 4 | 1 3 | | Budget | 1888 89 | 3 684 1 |
| | Revised | 1888 89 | 7 | 3 | 1 0 | | Revised | 1888 89 | 3 538 9 |
| | Accounts | 1888 89 | 6 | 3 | 9 | | Accounts | 1888 89 | 3 514,0 |

30 The *Charges for District Administration* were small in the Central Provinces owing mainly to a portion of the Patwari expenditure remaining undrawn at the close of the year, and in a minor degree to absences on leave The Burma budget provided for the revised cost of the Commission, with effect from

## Section A.—DIRECT DEMANDS ON THE REVENUE—*continued*

## 3.—Land Revenue—*continued*

the beginning of the official year, but the scheme was not introduced till December 1888 The Benga budget was too high In the North Western Provinces and Oudh this head now includes the charges o village accountants (putwaris) attached to the Tarai and Bhabar Government estates, formerly enterer under *Management of Government estates* The savings occur chiefly in ' Subdivisional offices anc ' Kanungo establishments In the Punjab the Kanungo establishment since 1887 88 is being graduall brought up to the sanctioned scale and a general increase has arisen in other items In the Madra budget a sum of 34 2 was entered for revision of Revenue establi hments and re grading of tehsildars but these changes were not carried out Of the difference between budget and actuals in Bombay about 2,2 comprises charges connected with the Khoti Settlement officer which, though estimated under this head have been taken in the actuals under Survey and Settlement Of the balance about 3 3 is due to the suspension of the Commissioner Central Division and various leave vacancies, and the remainder tc savings in travelling allowances and in petty construction and repair

31 The expenses of *Survey and Settlement* are composed partly of professional survey charges and partly of district settlement charges as noted below The professional survey charges represent the amount payable by the Provincial Governments on account of work done for them by the Survey Depart ment In the present instance the work performed was less than had been contemplated in the budget the principal differences being in the Central Provinces, Burma, and in the North Western Prov inces and Oudh In Madras various reductions have been effected since last year The excess ove 1887 88 in Bombay occurs almost entirely in laying out boundary marks in Sind As compared with th budget the actuals of 1888 89 shew a large saving in salaries and smaller savings in supplies and contin gencies As regards district settlement charges the saving in the Central Provinces accrued from the permanent establishment not being fully entertained and from economies in field establishments an contingencies in the North Western Provinces and Oudh from the closing of settlement operations ı some districts, and in the Punjab from certain settlements having been commenced later than originall arranged The Bengal budget was too high The Bombay payments were small in 188, 88 owing to th absence on furlough of the Survey and Settlement Commissioner The excess over budget in 1888 89 ı caused mainly by the transfer to this head of the Khoti Settlement Officer as noted above

| | | | India | Central Provinces | Burma | Assam | Bengal | N W Provinces | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Professional Survey charges | Accounts | 1887 88 | 1( , | 13 1 | 2 7 | 11 1 | 5 9 | 34 7 | 5 1 | 70 6 | 84 0 | 266 7 |
| | Budget | 1888 89 | 10 7 | 18 0 | 23 9 | 1 8 | 17 2 | 1 8 | 4 2 | [illegible] | [illegible] 6 | 81 2 |
| | Revised | 1888 89 | 10 , | 1 6 | 18 4 | 11 3 | 18 3 | 1 3 | 4 1 | 70 | 91 2 | 252 , |
| | Accounts | 1888 89 | 10 7 | 10 9 | 18 3 | 11 2 | 18 , | 0 2 | 3 5 | (9 , | 89 9 | 52 |
| District Settlement charges | Accounts | 1887 88 | 1 3 | 25 ( | 5 4 | 4 0 | 8 6 | 45 ( | 4 0 | 9 , | 4 4 | 166 |
| | Budget | 1888 89 | 3 8 | 45 8 | 5 2 | 3 9 | 12 4 | 66 6 | ,0 3 | 31 , | 5 , | 244 ( |
| | Revised | 1888 89 | 2 6 | 30 9 | 4 6 | 3 3 | 8 4 | 44 7 | ,, 7 | 31 1 | 7 , | 188 8 |
| | Accounts | 1888 89 | 2 4 | 31 3 | 4 2 | 3 1 | 8 9 | 40 , | 55 1 | 3 ( | 7 8 | 190 |

32 The increased charge in Burma for *Land Records and Agriculture* is due to payments havin been made in 1888 89 for the whole year whereas in 1887 88 they were for a few months only On th other hand, the large expenditure in Bengal during 1887 88 included special items as noticed in last year report The head *Management of Government Estates* has diminished in the North Western Province and Oudh in consequence of the transfer to charges of district administration mentioned above Apar from this transfer, the accounts shew general savings under contingencies The 6 shewn under Indi as *Commission on collections* represents payments connected with the Pachotra Fund in Ajmer now treated as a Service charge The saving in Burma arose out of the postponement of revenu mentioned in para 13 and in Assam the budget was too high The Punjab budget for *Allowances District and Village Officers* was insufficient, and during the year additional Patwari schools were create in consequence of new settlements having been commenced In Bombay the excess is caused by tl transfer to this head of charges of the village cess fund from 20—Police As regards *Upper Burm charges* the excess over 1887 88 is due to extension of the regular administration as the country become more settled, to larger commission on revenue collections which have increased and to the continued ope ations of the Settlement Survey at Mandalay The budget was not reached as the scheme for regular ac ministration of the country was not introduced till late in the year and various savings were effected connection with the Mandalay survey and other expenditure The head *Other Charges* in India ir cludes the cost of revenue collections in stations on the North West Frontier, and the rise in 1888 8 as compared with the previous year is almost wholly in collecting the Quetta Assigned Revenue Th charge in the North Western Provinces and Oudh includes the purchase of estates under the Jhansi Er cumbered Estates Act These payments were 1 8 less than the estimate and there was a further avin of 6 from stoppage of compensation to junior civilians in those Provinces The Madras payments refe to the Inam Commission

## Section A.—DIRECT DEMANDS ON THE REVENUE—*continued*

### 4.—Opium.

| 1887-88 Accounts | | 1888 89. Budget. | 1888 89. Revised. | 1888 89. Accounts |
|---|---|---|---|---|
| | BENGAL— | | | |
| 50 4 | Behar Agency Establishment and Contingencies | 53,9 | 54,2 | 54,3 |
| 1 081 7 | " Cultivation and Manufacturing charges | 1,219,5 | 1,224,7 | 1,190,3 |
| 75,7 | Benares Agency Establishment and Contingencies | 85,6 | 73,5 | 72,4 |
| 1 208,9 | " Cultivation and Manufacturing charges | 1,187 3 | 1,287,9 | 1,272,8 |
| 2,8 | Other charges | 3 7 | 3,1 | 3,0 |
| 1 3 | India | 1,3 | 1,3 | 1,4 |
| 2 5 | Bombay | 2,5 | 2,6 | 2,6 |
| 2 423,3 | TOTAL | 2 553,8 | 2 647,3 | 2,596 8 |
| 9 | England | 6 | 8 | 7 |
| 4 | Exchange | 3 | 4 | 4 |
| 2 424 6 | TOTAL | 2 554 7 | 2 648 5 | 2 597,9 |

33 The charges on account of establishment and contingencies of the Behar and Benares Agencies ggregate 126 1 for the accounts of 1887 88 and 139 5, 127 7 and 126,7 for the budget, revised and ac- ounts of 1888 89 respectively The budget was rather high, but otherwise the fluctuations do not call for pecial notice

34 The *Cultivation and Manufacturing charges* in the Behar and Benares Agencies may be divided nder four heads namely, (1) Advances to cultivators (2) Final payments to cultivators on delivery of the ude drug (3) Manufacturing charges, and (4) Miscellaneous The amount under each head is given in the llowing statement The advances in 1888 89 were less by 114,2 than those of the previous year the ea under cultivation having been reduced On the other hand the payments in 1888 89 on settlement accounts with cultivators in respect of the previous year s crop amounted to 284 7 more than the corres onding sums in the accounts of 1887 88 The payments on this account in 1887 88 referred to the produce 1886 87 which was comparatively poor The manufacturing charges in 1888 89 exceeded those of the evious year by 5 9, which is doubtless due to the larger quantity of the drug to be dealt with The iscellaneous charges comprise payments for leaves trash and timber transit and weighment charges and eight and the difference in the expenditure of the two years is spread over numerous items The tuals fell short of the Behar Budget owing to unseasonable weather while in Benares, the estimate was o low

| | | Advances to Cultivators | Final payments on delivery of the crude drug | Manufacturing Charges | Miscellaneous. | TOTAL |
|---|---|---|---|---|---|---|
| 1887 88 | | | | | | |
| Behar | | 361 0 | 648 1 | 6 4 | 66 2 | 1 081 7 |
| Benares | | 233 2 | 917 7 | 17 2 | 40 8 | 1 208 9 |
| | TOTAL | 594 2 | 1 565 8 | 23 6 | 107 0 | 2 290 6 |
| 1888 89 | | | | | | |
| Behar | | 298 1 | 828 0 | 10 6 | 53 6 | 1 190 3 |
| Benares | | 181 9 | 1 022 5 | 18 9 | 49 5 | 1 272 8 |
| | TOTAL | 480 0 | 1 850 5 | 29 5 | 103 1 | 2 463 1 |

### 5—Salt.

| | | India | Burma | Bengal | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|
| tablishment and contingencies | Accounts 1887 88 | 85 8 | 2 | 1 2 | 118 4 | 105 7 | 311 3 |
| | Budget 1888 89 | 88 9 | 3 | 1 2 | 134 5 | 110 1 | 335 0 |
| | Revised 1888 89 | 87 5 | 3 | 2 2 | 130 0 | 102 6 | 322 6 |
| | Accounts 1888 89 | 83 2 | 2 | 2 1 | 134 1 | 102 9 | 322 5 |
| nufacture and xcavation | Accounts 1887 88 | 32 4 | | | | | 32 4 |
| | Budget 1888 89 | 48 9 | | | | | 48 9 |
| | Revised 1888 89 | 40 0 | | | | | 40 0 |
| | Accounts 1888 89 | 38 1 | | | | | 38 1 |

## Section A.—DIRECT DEMANDS ON THE REVENUE—*continued*

### 5 —Salt—*continued*

| | | | India. | Burma | Bengal | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|
| ·chase and reight | Accounts | 1887 88 | • | | | 14,4 | 52,5 | 66 9 |
| | Budget | 1888-89 | | | •• | 17,0 | 49,9 | 66,9 |
| | Revised | | | •• | | 20,0 | 39,2 | 59,2 |
| | Accounts | | | | | 15,1 | 36 9 | 52,0' |
| Total India | Accounts | 1887 88 | 118,2 | 2 | 1 2 | 132 8 | 158 2 | 410 6 |
| | Budget | 1888 89 | 137 8 | 3 | 1 2 | 151,5 | 160,0 | 450 8 |
| | Revised | | 127 5 | 3 | 2,2 | 150,0 | 141 8 | 421 8 |
| | Accounts | | 121 3 | 2 | 2 1 | 149 2 | 139 8 | 412 6 |

| | | | Sterling | Exchange | Total | | | | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| gland | Accounts | 1887 88 | 1 | | 1 | GrandTotal including England | Accounts | 1887 88 | 410 7 |
| | Budget | 1888 89 | 1 | | 1 | | Budget | 1888 89 | 450 9 |
| | Revised | | 3 | 1 | 4 | | Revised | | 422 2 |
| | Accounts | | 3 | 1 | 4 | | Accounts | | 413 0 |

35 As stated in last year s report, reductions have been carried out in India under *Establishment and ntingencies*, which explains the savings apparent in the above figures Of the increase in Madras, as com ed with 1887 88 about 1,7 is due to additions to the number of Assistant Inspectors 3,5 to the enter nment of preventive establishment in Orissa the establishment of new factories in Madras and the ension of the tree tapping system 2 0 to temporary establishments and 6,0 to construction of new tories The remainder of the increase is in contingencies The Bombay Budget was too high in addi n to which various economies were effected during the year As regards *Manufacture and Excavation* season was unfavourable for operations at the Sambhur Lake and at Pachbadra while stocks being ge at the Mayo mines the manufacture there was kept down The Madras estimate for *Purchase and eight* was rather high and the Bombay budget was very much so in consideration of the fact that the ck was fully replenished by the exceptional purchases in 1886 87 and 1887 88

### 6 —Stamps

| | | | India | Central Province | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| perintendence Establishment and Contingencies | Accounts | 1887-88 | | | | 3 | 7 3 | 1 2 | 1 3 | 2 0 | 5 2 | 17 3 |
| | Budget | 1888-89 | | | | 3 | 7 5 | 1 2 | 1 3 | 1 8 | 5 0 | 17 1 |
| | Revised | | | | | 3 | 7 5 | 1 2 | 1 3 | 1 9 | 4 9 | 17 1 |
| | Accounts | | | | | 3 | 7 1 | 1 1 | 1 3 | 1 9 | 4 9 | 16 6 |
| *Stamps including discount* — Court fee Stamps. | Accounts | 1887 88 | 4 | | 7 | 9 | 14 3 | 1 | 3 5 | 3 8 | 3 5 | 27 2 |
| | Budget | 1888 89 | 4 | | 8 | 8 | 14 1 | 1 | 3 6 | 3 8 | 3 5 | 27 1 |
| | Revised | | 4 | | 8 | 8 | 12 1 | 1 | 3 8 | 3 9 | 3 4 | 25 3 |
| | Accounts | | 4 | | 8 | 9 | 11 6 | 2 | 3 8 | 3 9 | 3,4 | 25 0 |
| *Stamps including discount* — Other Stamps | Accounts | 1887-88 | 1 1 | 1 6 | 1 1 | 6 | 8,4 | 6 1 | 6 2 | 9 6 | 6 8 | 41 5 |
| | Budget | 1888-89 | 1 0 | 1 6 | 1 1 | 6 | 7 8 | 5 5 | 5 6 | 9 2 | 6 5 | 38 9 |
| | Revised | | 1 1 | 1 7 | 1 3 | 6 | 7 8 | 5,4 | 6 3 | 10 3 | 6 9 | 41,4 |
| | Accounts | | 1 1 | 1 8 | 1 3 | 6 | 8 9 | 5 9 | 6 3 | 10 1 | 6 9 | 42 9 |
| mps supplied rom Central Stores | Accounts | 1887-88 | —45 0 | 2 4 | 9 | 1,4 | 18 6 | 10 0 | 6 5 | | 5,2 | |
| | Budget | 1888 89 | —47 6 | 2 9 | 7 | 1 6 | 19 1 | 10 2 | 6 8 | | 6 3 | |
| | Revised | | —51 5 | 2 4 | (a)1,4 | 1 8 | 20 0 | 11 3 | 8 1 | | 6,5 | |
| | Accounts | | —49,7 | 2 9 | 1 2 | 1,4 | 21,8 | 10 5 | 6 3 | | 5 6 | |
| pper Burma harges. | Accounts | 1887 88 | | | 3 | | | | | | | 3 |
| | Budget | 1888-89 | | | 4 | | | | | | | 4 |
| | Revised | | | | 5 | | | | | | | 5 |
| | Accounts | | | | 4 | | | | | | | 4 |
| TOTAL | Accounts | 1887 88 | —43 5 | 4 0 | 3 0 | 3 2 | 48 6 | 17,4 | 17,5 | 15,4 | 20,7 | 86 3 |
| | Budget | 1888-89 | —46 2 | 4 5 | 3 0 | 3 3 | 48 5 | 17 0 | 17,3 | 14 8 | 21 3 | 83 5 |
| | Revised | | —50 0 | 4 1 | 4 0 | 3 5 | 47,4 | 18 0 | 19 5 | 16 1 | 21 7 | 84 3 |
| | Accounts | | —48 2 | 4 7 | 3 7 | 3 2 | 49,4 | 17,7 | 17 7 | 15 9 | 20 8 | 84,9 |

| | | | Sterling | Exchange | Total | | | | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| ngland | Accounts | 1887 88 | 54 3 | 22 8 | 77 1 | Total including England | Accounts | 88 88 | 163,4 |
| | Budget | 1888 89 | 64 4 | 27 1 | 91 5 | | Budget | 1888-89 | 175 0 |
| | Revised | | 48 0 | 22 3 | 70,3 | | Revised | | 154 6 |
| | Accounts | | 47 3 | 22 0 | 69,3 | | Accounts | | 154,2 |

## Section A—DIRECT DEMANDS ON THE REVENUE—*continued*

### 6—Stamps—*continued*

36 The actuals have followed the Budget closely except in *Bengal* and *Madras*, where the charges c account of Court fee and other stamps have fluctuated with the sale proceeds of stamps The charge i *Bengal* for stamps supplied from central stores was larger than anticipated in the Budget, partly in cor sequence of larger indents, but partly also because the price has been raised in order to cover loss b exchange This excess in Bengal explains the corresponding difference between the budget and actua in *India* against the same head

37 In *England* the estimate was prepared in the absence of sufficient information from India ar proved too high

### 7—Excise

| 1887-88 Accounts | CHARGES OF COLLECTION— | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| 1 1 | India | 1 4 | 1 9 | 1 8 |
| 7 1 | Central Provinces | 7 2 | 7 8 | 7 2 |
| 2 1 | Burma | 3 2 | 2 2 | 2 2 |
| 5 | Assam | 5 | 5 | 5 |
| 42 7 | Bengal | 44 5 | 44 8 | 43 4 |
| 11 3 | N W Provinces and Oudh | 11 9 | 11 4 | 11 5 |
| 5 6 | Punjab | 5 7 | 5 8 | 5 5 |
| 26 9 | Madras | 23 5 | 30 0 | 32 9 |
| 29 8 | Bombay | 29 7 | 33 2 | 32 8 |
| 127 1 | TOTAL | 127 6 | 137 6 | 137 8 |
| | England | 1 | 2 | 1 |
| | Exchange | | 1 | |
| 127 1 | TOTAL | 127 7 | 137 9 | 137 9 |

38 The first prominent difference is in *Burma* where the Budget for Upper Burma proved too hig The saving in *Bengal* was in travelling allowances and supplies and services The *Madras* budget w too low the combined charges on account of salt and excise having been inaccurately divided between the two heads Apart from this mistake there was an actual increase of expenditure as no offer could l obtained for the Mangalore Taluk farm owing to the belief that the increase in the tapping fees wou lead to a strike among the toddy drawers and the Government was therefore obliged to arrange for t purchase of unexcised liquor The *Bombay* excess is attributed to the entertainment of additional distille establishments at Kaira, Panch Mahals Kolaba and Khandesh, and to the charges for supplies and se vices having been greater than was anticipated

### 8—Provincial Rates

| 1887 88 Accounts | ESTABLISHMENT AND OTHER CHARGES— | 1888 89 Budget | 1888 89 Revised | 1888 89 Accounts |
|---|---|---|---|---|
| 4 2 | Burma | 4 6 | 4 3 | 3 3 |
| 4 | Assam | 4 | 4 | 3 |
| 35 2 | Bengal | 29 6 | 33 5 | 32 3 |
| 7 | N W Provinces and Oudh | 7 | 7 | 7 |
| 16 8 | Punjab | 17 0 | 18 1 | 18 1 |
| 4 8 | Bombay | 5 3 | 5 0 | 4 7 |
| 62 1 | TOTAL | 57 6 | 62 0 | 59 4 |

39 The apparent saving in *Burma* in 1888 89 is mainly due to postponement of the revenue colle tions in the Akyab District, whereby the commission payable thereon was not drawn during the year T *Bengal* budget was framed before the additional establishments required in that Province were sanctione and although provision for the extra charge was made in the revised estimate, it was not fully spent

### 9—Customs

| | | | Burma | Bengal | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|
| Charges at the Principal Ports of Rangoon Calcutta, Madras Bombay | Accounts | 1887 88 | 10 2 | 49 0 | 6 0 | 31 4 | 96 6 |
| | Budget | 1888-89 | 10 3 | 49 8 | 6 0 | 33 0 | 99 1 |
| | Revised | 1888-89 | 10 1 | 49 0 | 6 0 | 31 7 | 96 |
| | Accounts | 1888-89 | 10 0 | 48 4 | 6 1 | 31 7 | 96 |

## Section A.—DIRECT DEMANDS ON THE REVENUE—*continued*

### 9 —Customs—*continued*

| | | | Burma | Bengal | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|
| harges at other Ports | Accounts | 1887 88 | 6 8 | 4 1 | 10 1 | 17 3 | 39 3 |
| | Budget | 1888 89 | 7 0 | 4 1 | 10 3 | 18 0 | 39 4 |
| | Revised | 1888 89 | 6 6 | 4 0 | 10 3 | 17 0 | 37 9 |
| | Accounts | 1888 89 | 6 6 | 4 0 | 10 2 | 16 7 | 37 5 |
| TOTAL | Accounts | 1887 88 | 17 0 | 53 1 | 16 1 | 48 7 | 134 9 |
| | Budget | 1888 89 | 17 3 | 53 9 | 16 3 | 51 0 | 138 5 |
| | Revised | 1888 89 | 16 7 | 53 0 | 16 3 | 48 7 | 134 7 |
| | Accounts | 1888 89 | 16 6 | 52 4 | 16 3 | 48 4 | 133 7 |

| | | | Sterling | Exchange | Total | | | | |
|---|---|---|---|---|---|---|---|---|---|
| ngland | Accounts | 1887 88 | | | | Grand Total including England | Accounts | 1887 88 | 134 9 |
| | Budget | 1888 89 | | | | | Budget | 1888 89 | 138 5 |
| | Revised | 1888 89 | 1 | | 1 | | Revised | 1888 89 | 134 8 |
| | Accounts | 1888 89 | 1 | 1 | 2 | | Accounts | 1888 89 | 133 9 |

40 There has been some reduction of establishments in *Burma* and in *Bombay* the scale of travelling and tentage owances has been diminished In other respects the fluctuations are normal

### 10 —Assessed Taxes

| 1887 88 Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| 1 | India | | | |
| 1 | Central Provinces | 1 | 1 | |
| | Burma | 1 4 | 1 8 | 1 5 |
| 2 | Assam | 2 | 1 | 1 |
| 15 1 | Bengal | 14 4 | 15 7 | 15 0 |
| 1 8 | N W Provinces and Oudh | 2 0 | 1 8 | 1 8 |
| 1 4 | Punjab | 1 7 | 2 0 | 1 8 |
| 3 4 | Madras | 2 0 | 1 7 | 1 6 |
| 6 6 | Bombay | 5 5 | 5 2 | 5 3 |
| 28 7 | TOTAL | 27 3 | 28 4 | 27 1 |

41 There were no charges on this account in *Burma* during 1887 88 as the Income Tax Act was only tended to Lower Burma from 1888 89 In *Bengal* additional charges were sanctioned after the Budget d been framed In *Maaras* and *Bombay* the expenditure has been reduced since 1887 88

### 11 —Forest Expenditure

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| eneral Direction | Accounts | 1887 88 | 5 2 | | | | | | | | | 5 2 |
| | Budget | 1888 89 | 5 8 | | | | | | | | | 5 8 |
| | Revised | 1888 89 | 5 2 | | | | | | | | | 5 2 |
| | Accounts | 1888 89 | 5 0 | | | | | | | | | 5 0 |
| onservancy and Works — mber and other Produce removed rom the Forests by Government agency | Accounts | 1887 88 | 6 4 | 6.3 | 59 5 | 4 | 4 4 | 28 7 | 25 3 | 16 3 | 82 6 | 229 9 |
| | Budget | 1888 89 | 4 6 | 21 5 | 50 4 | | 4.3 | 23.4 | 21 3 | 20 7 | 73 4 | 219 6 |
| | Revised | 1888 89 | 8.7 | 7 1 | 66 7 | 1 | 3 5 | 26 1 | 18 1 | 17.3 | 55 2 | 202 8 |
| | Accounts | 1888 89 | 6 7 | 7 6 | 69 4 | 1 | 4.1 | 26 8 | 20 0 | 17 5 | 55.5 | 207 7 |
| mber and other Produce removed rom the Forests by Consumers or Purchasers | Accounts | 1887 88 | 1 | 15 3 | 9 | 8 | 4 2 | 3 8 | 2 | 6 9 | 3 1 | 35 3 |
| | Budget | 1888 89 | 1 | 8 3 | 1 0 | 9 | 4.1 | 4.4 | 3 | 8 4 | 3 1 | 30 6 |
| | Revised | 1888 89 | 1 | 9 3 | 9 | 1 0 | 3.6 | 4 4 | 3 | 7 0 | 3.3 | 29 9 |
| | Accounts | 1888 89 | 1 | 9 1 | 7 | 1 0 | 3.7 | 4 0 | 2 | 7 5 | 3.1 | 29.4 |
| her Charges | Accounts | 1887 88 | 5 8 | 8 8 | 15 8 | 6 6 | 8 7 | 20 8 | 11 9 | 33 0 | 22 0 | 133 4 |
| | Budget | 1888-89 | 4.4 | 8 5 | 18 8 | 7 8 | 12 2 | 25 6 | 14 9 | 41 1 | 28 3 | 161 6 |
| | Revised | 1888-89 | 4 6 | 18 1 | 27 3 | 6 9 | 11 2 | 26 0 | 14 0 | 41 9 | 28 0 | 178 0 |
| | Accounts | 1888-89 | 4 4 | 14 2 | 24 3 | 6 1 | 8 8 | 23.4 | 10.3 | 41 2 | 26 6 | 159 3 |
| ablishment | Accounts | 1887 88 | 11 6 | 24 8 | 27 1 | 14 1 | 21 7 | 29 6 | 30 2 | 56 5 | 85 8 | 301 4 |
| | Budget | 1888 89. | 12 4 | 37 4 | 29 8 | 14 3 | 23 2 | 29 2 | 31 7 | 60 5 | 85 5 | 340 |
| | Revised | 1888 89. | 10 8 | 37 6 | 28 9 | 13 8 | 20 6 | 30.5 | 29 5 | 56 3 | 84.9 | 313 9 |
| | Accounts | 1888 89. | 11 3 | 35 9 | 28 4 | 13 7 | 21 0 | 30 1 | 28.9 | 55 4 | 83 9 | 308 6 |

## Section A.—DIRECT DEMANDS ON THE REVENUE—*continued*

### 11 – Forest Expenditure—*continued*

| | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Upper Burma | Accounts 1887 88 | | | 12 1 | | | | | | | 12 |
| | Budget 1888-89 | | | 26 0 | | | | | | | 26 |
| | Revised 1888-89 | | | 78 0 | | | | | | | 78 |
| | Accounts 1888-89 | | | 78 5 | | | | | | | 78 |
| TOTAL | Accounts 1887 88 | 29 1 | 55 2 | 115 4 | 21 9 | 39 0 | 82 9 | 67 6 | 112 7 | 193,5 | 717 |
| | Budget 1888 89 | 27 3 | 75 7 | 126 0 | 23 0 | 43 8 | 82 6 | 68 2 | 130 7 | 190,3 | 767 |
| | Revised 1888 89 | 29,4 | 72 1 | 201 8 | 21 8 | 38 9 | 87 0 | 61 9 | 122 5 | 171,4 | 806 |
| | Accounts 1888 89 | 27,5 | 66 8 | 201 3 | 20 9 | 37 6 | 84,3 | 59,4 | 121 6 | 169,1 | 788 |
| | | Sterling | Exchange | TOTAL | | | | | | | |
| England | Accounts 1887 88 | 1 8 | 7 | 2 5 | Total including England | | Accounts 1887-88 | | | | 719 |
| | Budget 1888-89 | 2 1 | 9 | 3 0 | | | Budget 1888-89 | | | | 770 |
| | Revised 1888-89 | 2 4 | 1 1 | 3 5 | | | Revised 1888-89 | | | | 810 |
| | Accounts 1888-89 | 2 4 | 1 1 | 3 5 | | | Accounts 1888-89 | | | | 792 |

42 The *India* charges for conservancy and works exceeded the budget in Coorg and the Andama where the operations had to be expanded This increase of expenditure was counterbalanced by increas revenue as noted in paragraph 24 In the *Central Provinces* expenditure amounting to 6,2 now treat as establishment, was in 1887 88 regarded as appertaining to timber removed by purchasers Ap from this change of classification the accounts of 1888 89 disclose a large addition to the permanent est lishment, together with new charges aggregating 4,0 on account of Forest surveys The cost of the surveys was not entered in the budget but on the other hand savings were effected in the estima of the head 'Timber removed by Government agency The grant for establishments also was r fully expended, as qualified persons could not be found for the better paid appointments As stat in paragraph 24 forest operations in *Burma* were carried out on a larger scale than was possible 1887 88 or contemplated in the budget, the enhanced expenditure being covered by improved reven The excess expenditure in Lower Burma occurred in commission to contractors in forming and cleari plantations, in forest surveys and drift collections The *Upper Burma* figures include 53 4 paid to t Bombay Burma Trading Corporation, Limited in respect of their claims upon the former Government a of expenses incurred since the annexation About 2 8 was paid for elephants and other live stock a buildings but 2,4 was saved under Demarcation improvements and extensions In *Assam* the actuals fe below the budget, as much of the demarcation work was paid for in kind by free grants of forest produc The working plans were also curtailed in consequence of difficulty in obtaining local labour In *Beng* savings were effected under the head ' Other charges by diminishing road work in Singbhoom when it w found that timber would not be required to the extent anticipated, and by giving up the project leasing forests in Chota Nagpur The charge for establishment was small chiefly on account of absenc on leave The *North Western Provinces and Oudh* budget for ' Timber removed by Government agenc was insufficient Under " Other charges, various economies were carried out in the matter of road makin erection of rest houses, surveys, demarcation, plantations and fire protection The grant for establishmen was exceeded mainly by the appointment of an additional Assistant Conservator The *Punjab* saving und Timber removed by Government agency is connected with the cessation of boxwood operations and t curtailment of work in timber and fuel The difference under "Other charges is due to the irrigatic channels at Changa Manga not having been constructed, and under " Establishment " to absences on lea and deputation The *Madras* budget was too high, and was accordingly reduced in the revised T large expenditure in 1888 89, as compared with 1887 88, is caused (1) by extensions in South Canara, fr which additional revenue is expected, (2) by the purchase of tramway plant for North Arcot, Nellore ar South Coimbatore and (3) by the new charge for forest surveys Nearly all the saving in *Bombay* in conservancy and works and arose out of the Railway authorities having cancelled their indent for fu as stated in paragraph 24 The budget apparently did not make sufficient allowance for deductions c account of clothing

43 As regards the expenditure in *England*, the cost of the continental tour of the Forest studen was larger than the estimate

## Section A—DIRECT DEMANDS ON THE REVENUE—*concluded*

### 12—Registration

| | | | India | Central Provinces | Burma. | Assam | Bengal | N W P and Oudh. | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ...perintendence | Accounts | 1887-88 | | 1 2 | | 2 | 6 6 | 1,4 | 2 0 | 3 5 | 4,3 | 19,2 |
| | Budget | 1888-89 | | 1,4 | | 2 | 6,1 | 1 6 | 1 9 | 3 5 | 4 0 | 18,7 |
| | Revised | 1888-89 | | 1 5 | | 2 | 6 2 | 1 7 | 2 2 | 3 5 | 3 8 | 19,1 |
| | Accounts | 1888-89 | | 1 5 | | 2 | 6 0 | 1 5 | 2 0 | 3 6 | 3 6 | 18,4 |
| ...trict Charges | Accounts | 1887-88 | 7 | 3,0 | 1,4 | 2,0 | 51 2 | 17 9 | 9,0 | 58 6 | 24 2 | 168 0 |
| | Budget | 1888 89 | 6 | 2 9 | 1,6 | 2 2 | 50 9 | 17 4 | 8 6 | 61 2 | 23 3 | 168 7 |
| | Revised | 1888 89 | 6 | 2 9 | 1 5 | 2 0 | 52 3 | 17 5 | 3 | 61 7 | 24 7 | 172 5 |
| | Accounts | 1888 89 | 6 | 2 8 | 1,5 | 2 0 | 54 0 | 18,0 | 9 3 | 61 9 | 25 1 | 175 2 |
| ...per Burma | Accounts | 1887 88 | | | 1 | | | | | | | 1 |
| | Budget | 1888-89 | | | 1 | | | | | | | 1 |
| | Revised | 1888-89 | | | 1 | | | | | | | 1 |
| | Accounts | 1888-89 | | | 1 | | | | | | | 1 |
| TOTAL | Accounts | 1887-88 | 7 | 4 2 | 1 5 | 2 2 | 57 8 | 19 3 | 11 0 | 62 1 | 28 5 | 187 3 |
| | Budget | 1888-89 | 6 | 4 3 | 1 7 | 2 4 | 57 0 | 19,0 | 10 5 | 64 7 | 27,3 | 187 5 |
| | Revised | 1888-89 | 6 | 4,4 | 1 6 | 2 2 | 58,5 | 19 2 | 11 5 | 65 2 | 28 5 | 191 7 |
| | Accounts | 1888-89 | 6 | 4 3 | 1 6 | 2 2 | 60 0 | 19,5 | 11 3 | 65 5 | 28 7 | 193 7 |

44 The saving in Bombay under *superintendence* has been obtained by abolishing the office of Branch ...spector General in Sind, and by reducing the scale of travelling allowance The rise in *District* *...arges* in Bengal and Bombay represents increased commission paid on increased collections, while, in ...adras it consists largely of arrear charges

## Section B.—INTEREST

| 1887-88 Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| 746,6 | RECEIPTS | 656,3 | 838,8 | 841,8 |

45 The interest realised during 1888 89 exceeds the accounts of the previous year and t budget by 95,2 and 185,5 respectively, principally by the investment of large surplus balanc in England, where the interest obtainable was also unusually high

### XII —Interest

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTA |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| On Loans to Native States | Accounts | 1887 88 | 1,4 | | | | | | | 2 3 | | 3 |
| | Budget | 1888 89 | 1 3 | | | | | | | 8 | | 2 |
| | Revised | 1888 89 | 1 5 | | | | | | | 8 | | 2 |
| | Accounts | 1888 89 | 1 7 | | | | | | | 8 | | 2 |
| To Presidency Corporations | Accounts | 1887 88 | | | | | 96 7 | | | 13 2 | 172 3 | 282 |
| | Budget | 1888 89 | | | | | 91 2 | | | 16 2 | 182 6 | 290 |
| | Revised | 1888 89 | | | | | 91 9 | | | 15 8 | 186 7 | 294 |
| | Accounts | 1888 89 | | | | | 92 0 | | | 15 7 | 182 6 | 290 |
| To Municipal and other Public Corporations | Accounts | 1887 88 | 6 | 4 | 2,4 | 1 | 1 | 7 | 10 0 | 9 | 6 6 | 21 |
| | Budget | 1888 89 | 6 | 2 | 2 4 | 1 | 1 | 6 | 10 4 | 9 | 12 7 | 28 |
| | Revised | 1888 89 | 6 | 2 | 2 5 | 1 | 1 | 6 | 10 5 | 9 | 8 1 | 23 |
| | Accounts | 1888 89 | 2 3 | 2 | 2 6 | 1 | 1 | 6 | 11 2 | 9 | 8 1 | 26 |
| To Landholders and other Notabilities | Accounts | 1887 88 | 7 | 4 | | | | 1 5 | 1 9 | 3 0 | 2,4 | 9 |
| | Budget | 1888 89 | 1 2 | 4 | | | | 1 1 | 2 4 | 1 6 | 7 1 | 13 |
| | Revised | 1888 89 | 3 8 | 4 | | | | 1 2 | 1 8 | 1 6 | 2 2 | 11 |
| | Accounts | 1888 89 | 3 6 | 4 | | | | 1 1 | 1 9 | 1 7 | 2 2 | 10 |
| On Advances to cultivators and advances under Special Laws | Accounts | 1887 88 | 2 | 3 | | | 2,4 | 8 6 | 6 2 | 4 | 8 9 | 27 |
| | Budget | 1888 89 | 1 | 4 | | | 1 9 | 8 0 | 6 9 | 6 | | 17 |
| | Revised | 1888 89 | 1 | 4 | 1 | | 4 7 | 7 7 | 6 9 | 6 | 5,4 | 25 |
| | Accounts | 1888 89 | 2 | 5 | 1 | | 2 3 | 7 6 | 7 1 | 7 | 5 3 | 23 |
| On Currency Investment | Accounts | 1887 88 | 250 1 | | | | | | | | | 250 |
| | Budget | 1888 89 | 2 0 3 | | | | | | | | | 250 |
| | Revised | 1888 89 | 245 7 | | | | | | | | | 245 |
| | Accounts | 1888 89 | 245 8 | | | | | | | | | 245 |
| On Securities of Provincial Funds | Accounts | 1887 88 | | 4 | | 1 | 1 4 | 3,4 | 7 | 8 1 | 6 3 | 20 |
| | Budget | 1888-89 | | 4 | | 1 | 1,4 | 3 2 | 8 | 9 0 | 6 1 | 21 |
| | Revised | 1888-89 | | 4 | | 1 | 1 4 | 2,9 | 9 | 9 2 | 6 2 | 21 |
| | Accounts | 1888-89 | | 4 | | | 1 3 | 2 5 | 8 | 9 5 | 6 3 | 20 |
| On Arrears of Revenue | Accounts | 1887-88 | 2 | | | 3 | 10,4 | | | 3 5 | 3 | 14 |
| | Budget | 1888 89 | 1 | | | 2 | 9 8 | | | 2 3 | 3 | 12 |
| | Revised | 1888 89 | 2 | | | 2 | 10 7 | | | 2 8 | 3 | 14 |
| | Accounts | 1888 89 | 2 | | | | 11 3 | | | 2 9 | 2 | 14, |
| On Overdrawn Capital of Guaranteed Railways | Accounts | 1887-88 | 21 9 | .. | | | | | | | | 21 |
| | Budget | 1888-89 | 5 0 | | | | | | | | | 5, |
| | Revised | 1888-89 | 3 8 | | | | | | | | | 3 |
| | Accounts | 1888-89 | 3 1 | | | | | | | | 3 | 3, |
| Other Items | Accounts | 1887 88 | 4 | | | | 1 | 1 | | 3 | 3 | 1 |
| | Budget | 1888 89 | 5 | | | | 2 | 1 | | 3 | 2 | 1, |
| | Revised | 1888 89 | 1 1 | | | | 2 | 1 | | 4 | 2 | 2 |
| | Accounts | 1888 89 | 3 5 | | | | 5 | 1 | | 5 | 5 | 5. |
| TOTAL | Accounts | 1887 88 | 275 5 | 1 5 | 2,4 | 5 | 111 1 | 14 3 | 18 8 | 31 7 | 197 1 | 652, |
| | Budget | 1888-89 | 259 1 | 1,4 | 2,4 | 4 | 104 6 | 13 0 | 20 5 | 31 7 | 209 0 | 642 |
| | Revised | 1888-89 | 256 8 | 1 4 | 2 6 | 4 | 109,0 | 12 5 | 20 1 | 32 1 | 209,1 | 644, |
| | Accounts | 1888-89 | 260 4 | 1 5 | 2 7 | 1 | 107 5 | 11 9 | 21 0 | 32 7 | 205,5 | 643, |

| | | | Sterling | Exchang | Total | | |
|---|---|---|---|---|---|---|---|
| England—Investment of Cash Balances &c | Accounts | 1887 88 | 66 0 | 27 7 | 93 7 | Total including England | 746,( |
| | Budget | 1888 89 | 10 0 | 4 2 | 14 2 | | 656,: |
| | Revised | 1888 89 | 133 0 | 61 8 | 194 8 | | 838 |
| | Accounts | 1888 89 | 135 5 | 63 0 | 198,5 | | 841,8 |

46 The interest on *Loans to Native States* obtained in 1888 89 by Madras was low owing to repayme of amounts due by the Mysore Government and the Ramnad Zemindary The recoveries in 1887 .

Section B—INTEREST—continued.

nd the loan to the Calcutta Municipality The increased receipts in 1888-89 in the other two Presiden ies arose out of the additional loans taken by the Madras Harbour Trust and the Bombay Port Trust espectively, but the Bombay Revised was too high As regards *Municipalities and other Corporations* he amounts due on account of the Mhow Waterworks were omitted from the India Budget, and in the Punjab the actuals include a portion of the interest relating to the Simla Town Hall which should have been paid in 1887 88 The Bombay Estimates under this and the next head included amounts for which the orresponding actuals have been entered under *Interest on advances to Cultivators* The large sum redited in India under *Interest on Loans to Landholders, &c*, represents arrears recovered in Ajmere, and he small sum credited in respect of the *Currency Investment* is owing partly to a change in the investment, by which interest which otherwise would have been received in 1888-89 was not realised till the ollowing year, and partly to the security reserve having been reduced by 50 0 for about nine months of the ear The *interest on securities of Provincial Funds* in the North Western Provinces and Oudh was reduced by cancelling the securities belonging to the Benares College and the actuals in 1888 89 under *Other tems* in India were enlarged by a special recovery connected with certain temporary loans Owing to he favorable state of the money market, the loan required in *England* for the purchase of the property of he Oudh and Rohilkhand Railway Company was issued in anticipation in May, and a large proportion was aid in full Owing to this and other causes the Cash balance was abnormally large during the last eight nonths of 1888, and the surplus became available for investment The rate of interest obtainable during hat period was also unusually high, and these two circumstances combined to produce the large credit in 888 89

47 The balances under Loans to Municipalities &c have in the last six years stood as follows he column headed 31st March 1889 includes 1 182 9 advanced under the new Provincial Loan Scheme s explained on page 120 The amount of interest paid in 1888 89 by the Local Governments to the Government of India on account of these advances aggregated 47,4, while the actual sum realized by them nd credited to Provincial Revenues amounted to 54 7

| DESCRIPTION OF LOANS | 31st March 1884 | 31st March 1885 | 31st March 1886 | 31st March 1887 | 31st March 1888 | 31st March 1889 |
|---|---|---|---|---|---|---|
| Native States | 1 146 2 | 1 071 1 | 992 9 | 101 6 | 66 0 | 37 5 |
| Advances for Ceylon cable | | 9 2 | 7 4 | 5 5 | 3 7 | 1 8 |
| Advances under Special Laws | | | | | | 121 2 |
| Advances to Cultivators | | | | | | 310 4 |
| Presidency Corporations including Port Trusts &c | 5 333 9 | 5 470 1 | 5 568 5 | 6 391 2 | 6 865 7 | 7 463 8 |
| District Municipalities | 405 9 | 381 9 | 375 4 | 369 6 | 356 3 | 343 1 |
| Port Funds | | | 4 4 | 4 8 | 8 0 | 7 2 |
| Landholders and others | 607 3 | 572 9 | 458 4 | 370 9 | 300 7 | 226 3 |
| Local Fund Committees | 100 3 | 64 3 | 59 8 | 140 4 | 180 5 | 203 5 |
| | 7 593 6 | 7 569 5 | 7 466 8 | 7 384 0 | 7 780 9 | 8 714 8 |
| Interest received | *359 1 | 324 2 | 328 5 | 298 7 | 328 9 | 353 4 |
| Percentage reckoned on balance at end of year | 4 729 | 4 282 | 4 4 | 4 045 | 4 227 | 4 055 |

* Excluding Bombay arrears 130,0.

## Section B —INTEREST

| 1887 88 Accounts | | 1888-89. Budget | Revised | Accounts |
|---|---|---|---|---|
| 5,441,8 | EXPENDITURE | 4,508,4 | 4,701,2 | 4,712,2 |

48 It is necessary in the first instance to ascertain the amount of Loans raised or discharged during the year, and the following figures supply these particulars for 1887 88 and 1888 89 —

| 1887 88 Accounts. | | 1888 89 Budget | Revised | Accounts |
|---|---|---|---|---|
| | INDIA— | | | |
| 5,505,3 | Debt incurred | 3,001,5 | 4,632,6 | 4,637,5 |
| 69,5 | Debt discharged | 3 0 | 1,855,1 | 1,848,7 |
| +5,435,8 | NET IN INDIA | +2,998,5 | +2,777,5 | +2 788,8 |
| | ENGLAND— | | | |
| | Debt incurred— | | | |
| | at 3½ per cent | | 4 030,7 | 4,030,7 |
| | at 3 per cent | | 7,206,5 | 7,206,5 |
| | Debenture and Debenture stock | | 3,415 0 | 3,415,0 |
| | TOTAL INCURRED | | 14,652 2 | 14,652,2 |
| | Debt discharged— | | | |
| | at 5 per cent | | | |
| | at 4 per cent | | 3,730 7 | 3,667,6 |
| | TOTAL DISCHARGED | | 3,730 7 | 3 667,6 |
| | NET IN ENGLAND | | +10 921,5 | +10 984,6 |
| +5,435,8 | NET IN INDIA AND ENGLAND | +2,998,5 | +13 699,0 | +13,773,4* |

* The above amounts are exclusive of 91 1 comprising 82 1 charged to Railways on account of Sinking Funds of East Indian Eastern Bengal and Sind Punjab and Delhi Railways and 9 0 to Discount Sinking Fund

49 As regards the *India* account the loan raised during the year was 3,000 0 as proposed in the budget, but in addition to it operations were undertaken for discharging the 4½ per cent loan of 1870 and the stock notes in circulation The greater portion of this discharge was effected by transfer into the 4 per cent loans of 1865 and 1842 43 the amounts actually paid in cash during the year being 210,0 and 1,7 respectively The difference between the budget and actuals under debt incurred is due to these two operations the increase of the 4 per cent debt caused thereby being 1,635 4 As regards the debt discharged, the budget provided 3 0 for the payment of Government promissory notes on which the interest had ceased, and of debentures of the Nagpur-Raipur Railway The actual payments on these accounts amounted to 1,6, or 1,4 less than the estimate The amount discharged on account of the 4½ per cent loan of 1870 and stock notes was 1,847,1, of which 1 635,4 was effected by conversion into 4 per cent debt as stated above, 211,7 being actually paid off

50 In *England* the amount (4,030,7) entered as debt incurred represents the 3½ per cent stock which was issued for discharge of a like amount of 4 per cent India stock The sum of 7,206 5 is 3 per cent stock raised for the purchase of the property of the Oudh and Rohilkhund Railway Company, and for the discharge of such of the debentures of that Company as fell due in the year 1888 before the date of the purchase The amount actually received on account of this stock was 6,921,0 the balance being discount The third sum of 3,415 0 includes the debentures and debenture stock of the Oudh and Rohilkhund Railway for which the Secretary of State incurred liability on the purchase of the property of that Company The debt discharged (3,667 6) is the amount paid on account of the India 4 per cent stock mentioned above as having been discharged during the year These transactions were not provided for in the budget Those connected with the purchase of the Oudh and Rohilkhund Railway could not be so entered, as the nature of the offer to be made to the Company had not been settled at the time

## Section B—INTEREST—*continued.*

### 13 —Interest on Ordinary Debt.

51 A Statement analysing this charge may be given as follows —

| 1887-88 Accounts | Rate | Debt in India on 31st March 1888 Principal | Interest | 1888-89. Budget | Revised | Accounts |
|---|---|---|---|---|---|---|
| 990 0 | 4½ | 23 289 6 | 1 048 1 | 1 042 7 | 1 069 1 | 1 080 3 |
| 2 803 4 | 4 | 74 395 9 | 2 975 8 | 3 013 6 | 2 994 3 | 2,997 0 |
| 1 2 | 3½ | 52 2 | 1 8 | 1 8 | 1 8 | 1 6 |
| 6,1 | Provincial | 141 3 | 5 7 | 5 7 | 5 7 | 6 2 |
| 6 0 | Stock Notes | 161 2 | 6 4 | 6 3 | 6 4 | 5 7 |
| 3 806 7 | TOTAL | 98 040 2 | 4 037 8 | 4 070 1 | 4 077 3 | 4 090 8 |
| 7 | Interest on Loans in course of discharge | | | 8 | 10 0 | 9 8 |
| 43 4 | Discount on new Loans and Miscellaneous | | | 74 3 | 7 0 | 6 8 |
| 3 850 8 | TOTAL INTEREST PAID IN INDIA | | | 4 145 2 | 4 094 3 | 4 107 4 |
| 3 917 3 | England | | | 3 143 1 | 3 293 9 | 3 293 8 |
| 1 646 1 | Exchange | | | 1 320 1 | 1 531 6 | 1 532 6 |
| 5 563 4 | TOTAL INTEREST PAID IN ENGLAND | | | 4 463 2 | 4 825 5 | 4 826 4 |
| 9 414 2 | GRAND TOTAL | | | 8 608 4 | 8 919 8 | 8 933 8 |
| | Divided into— | | | | | |
| 5 054 8 | Interest on ordinary Debt | | | 4 075 4 | 4 264 5 | 4 274 8 |
| 4 359 4 | Interest on debt for Railways and Irrigation Works | | | 4 533 0 | 4 655 3 | 4 659 0 |

52 As explained in the last report the interest on both the 4½ and 4 per cent loans had not been fully claimed in 1887 88 The arrears thus left amounted to about 54,9 on account of the 4½ per cent debt and were paid in 1888 89 Deducting this sum from the total payments of 1,080,3 entered above, the ordinary payments of 1888 89 come to 1 025 4 against a budget provision of 1 042 7 This saving of 17 3 is connected chiefly with the discharge of the 4½ per cent loan of 1870 which reduced the interest payable at that rate Due allowance was made for this change in the Revised, but the actual proved slightly higher chiefly in the interest on the 4½ per cent Loan of 1879 The additions which are made almost every year to the 4 per cent debt have naturally increased the interest payments on account of it There was moreover at the close of 1887 88 a certain amount of interest remaining unclaimed as noticed in the report of that year This unclaimed amount appears to have been drawn in 1888 89 but its effect is not apparent in the figures given above as the Gwalior Durbar drew 47 0 less than was due The Revised has turned out well considering the uncertain character of these payments The 9,8 entered against the head *Interest on Loans in course of discharge* includes payments after October 1888 on the 4½ per cent Loan of 1870 mentioned above The small sum, as compared with the budget debited to *Discount on new Loans and Miscellaneous* is owing to the Loan of 3 000 0 having been raised on more favourable terms than was anticipated

53 Particulars are given below of the interest paid in *England* As regards the *Interest not charged to Railways* the payments in 1887 88 were exceptionally high owing to special charges connected with the conversion of 4 per cent Stock into 3½ per cent Stock as explained in last year s report The difference between the budget and actuals of 1888 89 is in the interest paid and not in the discount on new debt or in the commission allowed on further conversion of India 4 per cents into 3½ per cent Stock The excess over budget is due entirely to the interest on the new debt which became necessary when it was determined to purcha e the property of the Oudh and Rohilkund Railway company and on account of which no provision was made in the budget for the reasons explained in paragraph 50 As already explained this loan was raised in anticipation of the purchase being completed and the interest to date of purchase has been charged to this head, the later interest being debited to interest charged to Railways This additional interest amounted to 120 7 but against it must be set two short payments aggregating 52 6 making a net difference of 68 1 as disclosed in the following figures The first reduction is a sum of 42 4 which was included in the interest charged to Railways as it relates to the substitution of India Stock for a portion of the East Indian Railway Annuity The second reduction is a sum of 10 2 entered in the budget as interest on temporary loans but such loans were not needed during the year Of the increase in *Interest charged to Railways* 42 4 is due to the change of classification just mentioned, and the remainder to interest on the new debt raised for purchase of the Oudh and Rohilkund Railway The difference in *Exchange* occurs partly from additional interest paid during the year as noticed above and partly from the rate having been lower than was anticipated in the budget

## Section B—INTEREST—*concluded*

## 13 —Interest on Ordinary Debt—*concluded*

| 1887-88 Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| 3 365 2 | Interest not charged to Railways | 2 593 9 | 2 662 0 | 2 662,0 |
| 1,414,1 | Exchange | 1 089 4 | 1 237 8 | 1,238,6 |
| 552 1 | Interest charged to Railways | 549 2 | 631 9 | 631 8 |
| 232 0 | Exchange | 230 7 | 293 8 | 294 0 |
| 5 563 4 | TOTAL AS ABOVE | 4 463 2 | 4 825 5 | 4 826 4 |

## 14.—Interest on other Obligations

| | | | India. | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| On Special Loans | Accounts | 1887 88 | 71 9 | | | | | 8 | | | 4 5 | 77 2 |
| | Budget | 1888 89 | 75 1 | | | | | 8 | | | 4 6 | 80 5 |
| | Revised | 1888 89 | 78 3 | | | | | 8 | | | 4 6 | 83 7 |
| | Accounts | 1888 89 | 80 8 | | | | | 8 | | | 4 3 | 85 0 |
| Treasury Notes and Service Funds | Accounts | 1887 88 | 59 5 | | | | | | | 4 | 5 7 | 65 6 |
| | Budget | 1888 89 | 62 3 | | | | | | | 4 | 6 8 | 69 5 |
| | Revised | 1888 89 | 62 4 | | | | | | | 4 | 6 1 | 68 9 |
| | Accounts | 1888 89 | 62 4 | | | | | | | 4 | 6 3 | 69 1 |
| Savings Bank Deposits | Accounts | 1887 88 | 17 8 | 2 | 3 | | 11 2 | | 4 0 | 3 8 | 31 0 | 220 3 |
| | Budget | 1888-89 | 2 1 9 | 2 | 3 | | 11 2 | | 4 6 | 3 8 | 32 3 | 264 3 |
| | Revised | 1888-89 | 211 7 | 2 | 2 | | 11 8 | | 4 6 | 4 ( | 34 5 | 265 0 |
| | Accounts | 1888-89 | 210 2 | 3 | 4 | | 11 6 | 5 | 4 8 | 3 7 | 32 3 | 263 8 |
| Miscellaneous | Accounts | 1887 88 | 12 1 | 3 | | | 3 | 1 | | 1 8 | 2 9 | 17 5 |
| | Budget | 1888-89 | 12 9 | | | | 8 | | 1 | 1 8 | 2 4 | 18 0 |
| | Revised | 1888-89 | 4 0 | | | | 4 | | 1 | 1 8 | 0 | 18 3 |
| | Accounts | 1888-89 | 14 5 | | | | 6 | | 1 | 8 | 2 2 | 18 2 |
| Jpper Burma | Accounts | 1887 88 | | | | | | | | | | * |
| | Budget | 1888-89 | | | | | | | | | | |
| | Revised | 1888-89 | | | 1 | | | | | | | 1 |
| | Accounts | 1888-89 | | | | | | | | | | |
| TOTAL | Accounts | 1887 88 | 319 3 | 5 | 3 | | 11 5 | 9 | 4 0 | 6 0 | 44 1 | 386 6 |
| | Budget | 1888-89 | 362 2 | 2 | 3 | | 12 0 | 8 | 4 7 | 6 0 | 46 1 | 432 3 |
| | Revised | 1888-89 | 366 4 | 2 | 3 | | 12 2 | 8 | 4 7 | 6 2 | 45 2 | 436 0 |
| | Accounts | 1888-89 | 367 9 | 3 | 4 | | 12 2 | 13 | 4 9 | 4 9 | 45 1 | 437 0 |

| | | | Sterling | Exchange | TOTAL | | Total including England |
|---|---|---|---|---|---|---|---|
| ngland | Accounts | 1887 88 | 3 | 1 | 4 | Total including England | 387 0 |
| | Budget | 1888 89 | 5 | 2 | 7 | | 433,0 |
| | Revi ed | 1888 89 | 5 | 2 | 7 | | 436 7 |
| | Accounts | 1888 89 | 3 | 1 | 4 | | 437,4 |

54 The interest on *Special Loans* in India exceeded the budget as it includes 5 5 on account of arrears n one of the Oudh Loans payment of which was expected in the previous year The usual details of he interest *on Treasury Notes and Service Funds* are given below The estimates of this head and of *avings Bank Deposits* appear to have been closely followed by the actuals The head *Miscellaneous* is omposed of interest on Railway Funds, and other sums of the same kind The excess in India is due hiefly to increased payments on Railway Funds, and to 8 connected with the Madras Railway, provision or which was made in the Madras Estimates The Bombay charges in 1887 88 included the interest paid o the Local Fund Pension Fund which is now treated as a Savings Bank Deposit Apart from this change f classification the interest on local loans and on compensation for land taken up for public purposes was less in 1888 89 than in 1887 88 The budget provided 3 as interest on private contributions for public vorks but this is no longer paid

## Details of Interest on Treasury Notes and Service Funds

| 1887-88 Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| 57 3 | Bengal Uncovenanted Fund | 60 0 | 60 0 | 59 9 |
| 5 7 | Bombay | 6 8 | 6 1 | 6 3 |
| 2 6 | Other Funds | 2 7 | 2 8 | 2 9 |
| 65 6 | | 69 5 | 68 9 | 69,1 |

## Section C—POST OFFICE, TELEGRAPH, AND MINT

| 1887-88 Accounts. | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts. |
|---|---|---|---|---|
| 2,229,6 | RECEIPTS | 2,131,3 | 2 240,4 | 2,244,8 |
| 2,255,8 | EXPENDITURE | 2,182,2 | 2,167,6 | 2 146,5 |
| — 26,2 | NET | — 50 9 | + 72,8 | + 98,3 |
| —161,0 | POST OFFICE (NET) | —118,1 | —56,4 | —60,9 |
| —22,7 | TELEGRAPH (NET) | —36,7 | +11,4 | +38,0 |
| +157,5 | MINT (NET) | +103 9 | +117,8 | +121,2 |

55 The Post Office continues to show good progress, the excess of expenditure over re nue being 60,9 in 1888 89 against 161,0, 196,0 and 189 5 in the three preceeding years his improvement is in the revenue which has advanced by 168 4 since 1885 86 while the ex nditure has increased by 39 8 only The Telegraph Revenue has received a great addition ice the conquest of Upper Burma in 1886 87 It reached its highest point in 1887 88 owing the Military operations in Burma In 1888 89 it amounted to 113,6 more than the receipts 1885 86 The expenditure in 1888 89 is lower than it has ever been since 1883 84, and for e first time since 1880 81 there is an excess of revenue over charges As regards the mint venue the actuals of 1888 89 are better than the budget, but lower than the revenue of 387 88 owing partly to small importations and smaller coinage of silver, but mainly to dimi-shed gains from copper owing to the high price of the metal The charges were high owing the recoinage of shroff marked and Burmese rupees

## XIII—Post Office

| 1887-88 Accounts | | | 1888-89 Budget | | 1888-89 Revised | | 1888-89 Accounts. | |
|---|---|---|---|---|---|---|---|---|
| | 144 8 | Parcel and other Postage collected in cash | | 145 0 | | 147 0 | | 148,1 |
| | | SALE OF POSTAGE STAMPS— | | | | | | |
| 719 7 | | Ordinary | 725 2 | | 755 0 | | 750,5 | |
| 181 1 | | Service | 181 5 | | 189 0 | | 189 9 | |
| 900,8 | | | 906 7 | | 944 0 | | 940,4 | |
| 28 2 | | *Deduct*—Payments to English, Colonial and other Foreign Post Offices | 26 0 | | 26 0 | | 28 2 | |
| | 872 6 | | | 880 7 | | 918 0 | | 912,2 |
| | 20 0 | MAIL CART AND PARCEL VAN PASSENGER SERVICE | | 20 1 | | 21 1 | | 21 5 |
| | 152,2 | MONEY ORDER RECEIPTS | | 167 0 | | 168 0 | | 168,8 |
| | 10,5 | BULLOCK TRAIN COLLECTIONS | | 16 0 | | 16 4 | | 10,7 |
| | 9 2 | OTHER RECEIPTS | | 9 1 | | 15 1 | | 14,2 |
| | 1 209 3 | TOTAL | | 1 237 9 | | 1 285 6 | | 1,275,5 |
| | | DISTRICT POST COLLECTIONS— | | | | | | |
| | 6 | Central Provinces | | | | 7 | | 5 |
| | 1,5 | Bengal | | 1 6 | | 1 6 | | 1,4 |
| | 2 6 | Punjab | | 2 4 | | 3 8 | | 4 0 |
| | 2 | Bombay | | 2 | | 2 | | 1 |
| | 4 9 | TOTAL | | 4 2 | | 6,3 | | 6,0 |
| | 1,214,2 | GRAND TOTAL | | 1 242 1 | | 1 291,9 | | 1,281 5 |

56 These results show substantial improvement under every head of account The increase in rcel and other *postage collected in cash* flows from the more extended use of the rules relating

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued*.

a large quantity of these stamps was used for payment of telegrams in remote stations. The Budg *payments to English, Colonial and other Foreign Post Offices* was exceeded as it did not provide for amount due to the London Post Office for the statistical account of open and closed mail transit charge not having arisen when the estimate was framed The revenue from *Mail Cart and Parcel Passenger Service* fluctuates with the amount of traffic on the Umballa to Simla road The *Money C* system still remains in great favour with the public The difference between the Budget and Ac under *Bullock Train collections* is due to the amount being shown gross in the former, while in the latte payments to the North West State Railway for carriage of packages has been deducted The head *C receipts* includes this year a gain of 5,3 on Continental and Colonial money orders The improveme *district Post collections* in the Punjab arises partly from the extension of the mail cart service in Dera Ismail Khan district, and partly to the transfer of the management of the line in the Bannu di from a contractor to the local District Board

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## RECEIPTS

### XIV —Telegraph

| 1887-88. Accounts | | 1888-89. Budget | 1888-89. Revised | 1888-89. Accounts |
|---|---|---|---|---|
| | INDIAN TELEGRAPH— | | | |
| | Message Revenue— | | | |
| 330 0 | Sale of stamps deducting refunds &c | 320 0 | 350 5 | 349 5 |
| 20 7 | Receipts from other Administrations | 20 0 | 20 0 | 25 7 |
| 167 9 | Other receipts by cash postage stamps and book transfer | 120 0 | 109 5 | 115 9 |
| 5 | Receipts of Provincial Telegraphs | 5 | 5 | 4 |
| 519 1 | | 460 5 | 480 5 | 491 5 |
| | Interest and recoveries— | | | |
| 46 5 | Interest on Railway lines and rent of instruments and appliances | 125 0 | 125 0 | 39 8 |
| 83 1 | Recoveries from Railways of Maintenance charges | | | 86 7 |
| 11 5 | Recoveries from Guaranteed Lines and Offices | 11 4 | 12 6 | 12 1 |
| 4 1 | Miscellaneous receipts | 3 6 | 4 1 | 4 2 |
| 145 2 | | 140 0 | 141 7 | 142 8 |
| 664 3 | TOTAL INDIAN | 600 5 | 622 2 | 634 3 |
| | INDO-EUROPEAN TELEGRAPH— | | | |
| 75 3 | Persian Gulf Section | 85 7 | 82 7 | 79 9 |
| 8 4 | Persian Section | 3 7 | 3 3 | 3 6 |
| 83 7 | TOTAL INDO-EUROPEAN | 89 4 | 86 0 | 83 5 |
| 748 0 | TOTAL INDIA | 689 9 | 708 2 | 717,8 |
| 11 2 | England | 6 6 | 16 7 | 16 6 |
| 4 7 | Exchange | 2 8 | 7 8 | 7 7 |
| 15 9 | | 9 4 | 24 5 | 24 3 |
| 763 9 | GRAND TOTAL | 699 3 | 732 7 | 742 1 |

### RESULTS

| | ACTUALS More | ACTUALS Less. |
|---|---|---|
| MESSAGE REVENUE INTEREST &c — | | |
| *Indian Telegraph*— | | |
| Actuals with Actuals of previous year | | 30,0 |
| Budget Estimate | 33 8 | |
| Revised Estimate | 12 1 | |
| *Indo-European Telegraph* (including England)— | | |
| Actuals with Actuals of previous year | 5 2 | |
| Budget Estimate | 4 1 | |
| Revised Estimate | | 2,6 |
| EXCHANGE— | | |
| *Indo-European Telegraph*— | | |
| Actuals with Actuals of previous year | 3,0 | .. |
| Budget Estimate | 4,0 | ... |

## Section C.—POST OFFICE, TELEGRAPH, AND MINT—continued.

### Indian Telegraph.

57. Compared with the actuals of 1887 88 the revenue in 1888-89 shows a falling off of 30,0. This is chiefly to the receipts in the former year having been abnormally large from State messages owing e Military operations in Upper Burma, and from the interest on Railway lines and from rent of uments and appliances

58. The actuals of 1888 89 exceed the Budget Estimate of the year by 33 8 and the Revised Estimate 2,1 At the time the Budget Estimate was prepared, a great falling off in the revenue from the Traffic with, and in, Burma was anticipated As the year progressed, however, it became evident a general improvement of revenue had set in, and the Revised was accepted for an increase of 21,7 the Budget, but the Revised also has proved too low The improvement is caused by extending the ber of combined Post and Telegraph Offices, and by the Military expeditions undertaken during the There happened also to be an increase in the amount in balance belonging to other administrations

### Indo-European Telegraph

59 The receipts in 1888 89 show an increase of 5,2 over those of 1887 88, when the revenue was ptionally low on account of the interruption in the line between Emden and Lowestoft

60 The increase over the Budget is attributed to an expansion of traffic in India and to a larger loyment of the Indo European route, mainly owing to interruption of communication by the Eastern pany s cables between Bombay and Aden in August and September 1888

61 The decrease in the actuals as compared with the Revised Estimate, is due to the revenue being newhat over estimated and to fluctuation of traffic

### Exchange

62 The increase in Gain by Exchange is produced chiefly by increased receipts in England on ount of the Indo European Telegraph, and partly to the fall in the rate of Exchange

## XV —Mint

| 1887 88 Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| 149 8 | Seignorage on Silver | 130 0 | 137 2 | 138 9 |
| 1 | Ditto on Gold | 1 | 1 | 2 |
| 90 3 | Gain on Copper coinage | 50 0 | 65 0 | 63 7 |
| | Other receipts— | | | |
| 7 6 | Calcutta | 4 8 | 5 9 | 6 0 |
| 3 7 | Bombay | 5 0 | 7 6 | 12 3 |
| 251 5 | TOTAL | 189 9 | 215 8 | 221 1 |
| | England | | | |
| 251 5 | GRAND TOTAL | 189 9 | 215 8 | 221 1 |

63 The amount of *Seignorage on Silver* depends upon the quantity of the metal tendered for coinage as ed below, and considering the uncertain character of the circumstances which influence the importation silver the estimates appear to have been fairly followed by the actuals The *Gain on Copper Coinage* rues on the amount of the coin passed into circulation during the year In 1888 89 the price of pper was very high owing to the action of a French Syndicate, and the coinage was therefore restricted immediate requirements This led to smaller issues from the Depots and consequently to lower gain an in 1887 88 The excess over budget under *Other receipts* in Calcutta, is ascribed to enhanced demands coin from Ceylon and the Straits Settlements, and in Bombay chiefly to a change of system by which reco ries from dross and gain on coinage operations are now adjusted monthly instead of at irregular intervals his increase however, is to a considerable extent counterbalanced by a corresponding excess on the arge side as noticed under the head ' 17 Mint The importation of silver in recent years has been follows —

| | Net Importation. | Silver Coinage | Seignorage |
|---|---|---|---|
| 1881 82 | 5 379 0 | 2 186 3 | 43 4 |
| 1882 83 | 7 480 6 | 6 427 4 | 108 9 |
| 1883 84 | 6 406 2 | 3 663 4 | 64 5 |
| 1884 85 | 7 245 6 | 5 794 2 | 115 6 |
| 1885 86 | 11 606 6 | 10 285 6 | 202 6 |
| 1886-87 | 7 045 1 | 4 616 5 | 93 1 |
| 1887 88 | 9 304 4 | 10 788 4 | 149 8 |
| 1888 89 | 9 281 7 | 7 282 3 | 138 9 |

## Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued*

### 15.—Post Office

| 1887-88 Accounts | | | 1888-89 Budget | | 1888-89 Revised | | Accounts | |
|---|---|---|---|---|---|---|---|---|
| | 48 8 | Chief Office Calcutta | | 47 5 | | 48 8 | | 49 2 |
| | | PRESIDENCY AND DISTRICT OFFICES— | | | | | | |
| 92 1 | | Officers | 93 6 | | 93 4 | | 94 2 | |
| 542 8 | | Establishment | 562 7 | | 556 3 | | 555 1 | |
| 88 1 | | Other Charges | 82 5 | | 70 4 | | 72,2 | |
| | 723 0 | | | 738 8 | | 720 1 | | 721 5 |
| | | CONVEYANCE OF MAILS— | | | | | | |
| 91 9 | | Road Establishment | 98 4 | | 97 2 | | 92 8 | |
| 51 7 | | Payments to State Railways | 47 0 | | 48 0 | | 50 1 | |
| 15 3 | | Bullock Train Establishment | 15 6 | | 18 8 | | 15 3 | |
| 44 2 | | Mail Cart Establishment and Charges | 43,0 | | 42 9 | | 43 0 | |
| 20 2 | | Railway Charges | 17 6 | | 23 6 | | 24,6 | |
| 53 2<br>4 8 | | Subsidies and<br>Steamer Service | 59,8 | | 61 5 | | 60 8 | |
| 9 9 | | Other Charges | 10 9 | | 13 8 | | 15 0 | |
| | 291 2 | | | 292 3 | | 305 8 | | 301 6 |
| | 11 2 | DISCOUNT ON SALE OF POSTAGE STAMPS | | 11 3 | | 11 8 | | 11 7 |
| | 22 4 | OTHER CHARGES | | 18 2 | | 18 5 | | 19 2 |
| | 1 096 6 | TOTAL | | 1 108 1 | | 1 105 0 | | 1 103 2 |
| | | DISTRICT POST CHARGES— | | | | | | |
| 5 8 | | India | 4 1 | | 3 3 | | 3 3 | |
| 5 5 | | Central Provinces | 5 9 | | 5 8 | | 5 8 | |
| 12 0 | | Burma | 12 6 | | 12 0 | | 12 3 | |
| 3 4 | | Assam | 3 7 | | 3 6 | | 3 5 | |
| 35 7 | | Bengal | 35 6 | | 35 6 | | 36 4 | |
| 18 0 | | N W Provinces and Oudh | 18 5 | | 18 0 | | 17 9 | |
| 12 7 | | Punjab | 13 3 | | 13 0 | | 14 0 | |
| 10 6 | | Madras | 10 7 | | 10 5 | | 10 6 | |
| 11 7 | | Bombay | 10 7 | | 10 7 | | 10 7 | |
| | 115 4 | | | 115 1 | | 112 5 | | 114 5 |
| | 1 212 0 | TOTAL | | 1 223 2 | | 1 217 5 | | 1 217 7 |
| | | ENGLAND— | | | | | | |
| 65 0 | | Payments to English Post Offices | 50 0 | | 42 0 | | 37 5 | |
| 49 9 | | Stores | 46 5 | | 47 3 | | 47 6 | |
| | 114 9 | | | 96 5 | | 89 3 | | 85 1 |
| | 48 3 | Exchange | | 40 5 | | 41 5 | | 39 6 |
| | 1 375 2 | GRAND TOTAL | | 1 360 2 | | 1 348 3 | | 1 342 4 |

64 The increased cost of the *Chief Office Calcutta* is due mainly to privilege leave arrangements ar to the employment of an additional Superintendent in the Director General s Office The excess cause by these two items amounts to 8 and 5 respectively, and a further sum of 3 was spent on account additional establishment in the Comptroller s department The budget for ***Presidency and Distri offices*** provided for a large revision of establishment and for alteration of the system of railway sortin but both these measures were carried out at a smaller cost than was expected the saving in each ca being 7 6 and 8 1 Some savings also accrued from alterations in the rules for travelling allowanc which are granted at a lower rate As regards the ***Conveyance of Mails*** the budget for ***Road establis ment*** included 2 0 and 1,3 which in the actuals have been properly classified under mail cart establishme and charges and other charges Besides these nominal abatements, a real saving of 2,1 was obtained b abolishing some lines and introducing economies in others The excess in ***payments to State Railwa*** is about equally divided between the North Western State Railway for haulage, and the Burma Sta Railway for three additional vans The head ***mail cart establishment and charges*** includes the mentioned above as having been estimated under the head Road establishment, but the effect of th addition is neutralised by a corresponding saving in other items Of the increase under ***Railway charg*** about 2,3 is due to the experiment which was tried for accelerating the mails to England, and about t

**Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued*.**

ne sum was paid on account of haulage, rent and interest in excess of the budget provision About 1 5 as paid on account of arrears of 1887 88 not drawn in that year The exce ss in *subsidies* is caused by ms due to the Tigris and Euphrates Company in 1887 88 but not drawn in that year The head *other arges* includes the sum of 1,3 mentioned above as having been entered in the budget under Road tablishment. Besides this sum the bills of the British India Steam Navigation Company for conveying ails to Burma and the Coast amounted to 2,4 more than was contemplated in the budget, and there was o an excess of 3 in rainy season charges

65 As regards the *District Post*, the India charges are gradually diminished as railway communication extended in Biluchistan The rise in Bengal is covered by an increase in the District Post cess as oticed under the head VI Provincial Rates In the North Western Provinces and Oudh some of the tablishments were revised during the year In the Punjab the increase is due to the changes noted der the head XIII—Post Office

66 In *England* the reduced payments to English Post Offices are connected with a re arrangement of e transit rates in France and Italy, owing to which the credit to India for sea-postage was increased and e net charge reduced

## EXPENDITURE

### 16 —Telegraph

| 1887-88 Accounts. | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| | **IMPERIAL** | | | |
| | **INDIAN TELEGRAPH** | | | |
| | *Capital Account* | | | |
| 128 4 | India | 69 0 | 77 9 | 75 6 |
| 84 5 | England | 86 0 | 58 5 | 54 2 |
| | *Revenue Account* | | | |
| 410 1 | India | 415 0 | 422 9 | 416 4 |
| 4 0 | England | 5 0 | 4 5 | 4 8 |
| | **INDO EUROPEAN TELEGRAPH** | | | |
| 66 4 | India | 65 3 | 70 4 | 67 6 |
| 21 1 | England | 22 1 | 21 1 | 21 2 |
| | **RED SEA AND INDIAN TELEGRAPH COMPANY** | | | |
| 18 0 | England | 18 0 | 18 0 | 18 0 |
| | **PROVINCIAL** | | | |
| 1 | Bengal | 1 | 1 | 1 |
| 4 | Bombay | 4 | 4 | 4 |
| 733 0 | TOTAL IMPERIAL AND PROVINCIAL | 680 9 | 673 8 | 656 3 |
| | **EXCHANGE** | | | |
| 37 2 | Indian | 38 2 | 29 3 | 27 5 |
| 8 8 | Indo European | 9 3 | 9 8 | 9 9 |
| 7 6 | Red Sea | 7 6 | 8 4 | 8 4 |
| 53 6 | TOTAL EXCHANGE | 55 1 | 47 5 | 45 8 |
| 786 6 | GRAND TOTAL | 736 0 | 721 3 | 704 1 |

### RESULTS

| | Actuals More | Actuals Less |
|---|---|---|
| **INDIAN TELEGRAPH—** | | |
| *Imperial—* | | |
| Actuals with actuals of previous year | | 76 0 |
| " Budget Estimate | | 24 0 |
| " Revised Estimate | | 12 8 |
| *Provincial—* | | |
| Actuals with actuals of previous year | | |
| , Budget Estimate | | |
| " Revised Estimate | | |
| **INDO-EUROPEAN TELEGRAPH** (including the Red Sea)— | | |
| Actuals with actuals of previous year | 1 3 | |
| , Budget Estimate | 1 4 | |
| , Revised Estimate | | 2 7 |
| *Exchange—* | | |
| Actuals with actuals of previous year | | 7 8 |
| , Budget Estimate | | 9 3 |
| ,, Revised Estimate | | 1 7 |

Section C —POST OFFICE, TELEGRAPH, AND MINT—*concluded.*

## Indian Telegraph

IMPERIAL.

67 The actual expenditure in 1888 89 is 76 0, less than that of 1887 88, the reduction being the re of contracted operations in Upper Burma

68 The decrease, as compared with the Budget Estimate, in the English expenditure is due t smaller purchase of stores in England than was anticipated The India Budget was too low and the Ir revised too high.

### Indo European Telegraph

69 The expenditure in 1888 89 followed closely the actuals of 1887 88 and the Budget The Rev Estimate was too high

EXCHANGE

70 The diminished charges on account of Exchange as compared with those in the previous year the Budget and Revised Estimates, are due chiefly to a smaller outlay in England partly counterbalan by the fall in the value of silver

## 17 —Mint

| 1887 88 Accounts | | 1888 89 Budget | 1888 89 Revised | 1888 89 Accounts |
|---|---|---|---|---|
| | ESTABLISHMENTS— | | | |
| 30 5 | Calcutta | 30 2 | 27 5 | 27 5 |
| 29 3 | Bombay | 30 8 | 30 3 | 30 0 |
| | LOSS OF WEIGHT IN COINAGE— | | | |
| 13 8 | Calcutta | 8 8 | 13 3 | 14 2 |
| 2 2 | Bombay | 2 4 | 6 0 | 7 2 |
| | OTHER CHARGES— | | | |
| 6 1 | Calcutta | 4 8 | 3 5 | 3 5 |
| 5 4 | Bombay | 4 2 | 6 7 | 6 7 |
| 50 4 | TOTAL Calcutta | 43 8 | 44 3 | 45 2 |
| 36 9 | Bombay | 37 4 | 43 0 | 43 9 |
| 4 7 | England | 3 4 | 7 3 | 7 4 |
| 2 0 | Exchange | 1 4 | 3 4 | 3 4 |
| 94 0 | GRAND TOTAL | 86 0 | 98 0 | 99 9 |

71 The *establishments* in Calcutta were not maintained at their full strength as the coinage v restricted The *loss of weight in coinage* was high in Calcutta owing to the recoinage of Burmese ε shroff marked rupees and in Bombay a change was introduced in the method of adjusting loss coinage, whereby charges were brought into the accounts of 1888 89 which, otherwise, would not h been settled till the following year *Other Charges* were small in Calcutta as the demand for sto was reduced consequent upon the restricted coinage The charge in Bombay includes arrear payme on account of 1887 88 as noted in last year s report

72 In *England* the stores supplied to Bombay involved heavier expenditure than was indicated in Estimates sent from India

## Section D —RECEIPTS BY CIVIL DEPARTMENTS

| 1887 88 Accounts | | 1888-89 Budget | 1888-89 Revised | A counts. |
|---|---|---|---|---|
| 1,495,7 | RECEIPTS | 1 424,0 | 1 480,5 | 1,507,9 |

73 There is nothing special to note regarding the receipts of 1888 89 as compared with those of the previous year As compared with the Budget, they shew that the heads Law and Justice—Courts of Law and Police were under estimated, and that in the Marine Depart ment a larger number of vessels were sold than was contemplated in the Budget

### XVIA —Law and Justice—Courts of Law

| | | India | Central P ov inces | Bu ma | Assam | Bengal | N W P and O dh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sale proceeds of Unclaimed and Escheated Property | Accounts 1887 88 | 1 5 | 1 3 | 1 5 | 1 3 | 2 8 | 2 2 | 1 8 | 1 5 | 2 8 | 16 7 |
| | Budget 1888 89 | 1 6 | 1 8 | 1 5 | 6 | 3 0 | 1 9 | 1 5 | 1 5 | 3 0 | 16 4 |
| | Revised 1888 89 | 5 8 | 1 5 | 1 5 | 5 | 2 8 | 2 0 | 1 5 | 1 5 | 2 8 | 19 9 |
| | Accounts 1888 89 | 5 8 | 1 4 | 1 1 | 9 | 3 1 | 1 6 | 1 3 | 1 2 | 3 0 | 19 4 |
| Court fees realised in cash | Accounts 1887 88 | 2 | 4 | | 5 | 2 2 | 19 4 | 1 c | 2 1 | 1 7 | 27 5 |
| | Budget 1888 89 | 1 | 4 | | 3 | 2 5 | 17 4 | 6 | 1 7 | 1 2 | 24 2 |
| | Revised 1888 89 | 1 | 5 | | 5 | 2,2 | 19 5 | 1 0 | 2 0 | 1 5 | 27 3 |
| | Accounts 1888 89 | 1 | 6 | | 4 | 1 9 | 19 3 | 9 | 1 4 | 1 5 | 26 1 |
| General Fees Fines and Forfeitures | Accounts 1887 88 | 4 1 | 9 9 | 28 5 | 6 6 | 68 8 | 27 7 | 38 4 | 40 9 | 25 4 | 250 3 |
| | Budget 1888 89 | 4 1 | 9 5 | 25 7 | 7 3 | 67 5 | 27 4 | 34 6 | 37 5 | 25 6 | 239 2 |
| | Revised 1888 89 | 3 3 | 11 0 | 28 7 | 5 8 | 69 0 | 27 4 | 38 9 | 42 9 | 27 8 | 254 8 |
| | Accounts 1888 89 | 3 3 | 11 1 | 29 0 | 5 6 | 70 3 | 26 8 | 40 2 | 45 6 | 27 4 | 259 3 |
| Other Receipts | Accounts 1887 88 | | 5 | 3 | 2 | 3 6 | 2 1 | 6 | 1 3 | 2 1 | 10 7 |
| | Budget 1888 89 | | 5 | 3 | 2 | 4 5 | 2 3 | 3 | 1 3 | 1 7 | 11 1 |
| | Revised 1888 89 | | 5 | 3 | 2 | 3 5 | 2 6 | 1 1 | 1 3 | 2 4 | 11 9 |
| | Accounts 1888 89 | | 4 | 2 | 1 | 3 7 | 2 8 | 1 4 | 1 3 | 2 6 | 12 5 |
| Upper Burma Receipts | Accounts 1887 88 | | | 17 8 | | | | | | | 17 8 |
| | Budget 1888 89 | | | 13 7 | | | | | | | 13 7 |
| | Revised 1888 89 | | | 19 0 | | | | | | | 19 0 |
| | Accounts 1888 89 | | | 19 0 | | | | | | | 19 0 |
| TOTAL | Accounts 1887 88 | 5 8 | 12 1 | 48 1 | 8 6 | 77 4 | 51 4 | 41 8 | 45 8 | 32 0 | 323 0 |
| | Budget 1888 89 | 5 8 | 12 2 | 41 2 | 8 4 | 77 5 | 49 0 | 37 0 | 42 0 | 31 5 | 304 6 |
| | Revised 1888 89 | 9 2 | 13 5 | 49 5 | 7 0 | 77 5 | 51 5 | 42 5 | 47 7 | 34 5 | 332 9 |
| | Accounts 1888 89 | 9 2 | 13 5 | 49 3 | 7 0 | 79 0 | 50 5 | 43 8 | 49 5 | 34 5 | 336 3 |

74 The excess in India under *Sale-proceeds of unclaimed and escheated property* consists of lapsed estates received from the Administrator General Bengal The rise in *General Fees Fines and Forfeitures* is ascribed in Bengal to the large commission realised by the Receiver of the High Court Calcutta and in the other Provinces except Punjab to larger Magisterial fines, but in Madras part of the increase was derived from the translation fees realised in the High Court As regards Burma the increase indicates that the country is gradually settling down and the ordinary action of the Courts coming more into play In the Punjab the increase consists mainly of Jirga fines, Political fines of the Black Mountain expedition, and fines realised under the Frontier Crimes Regulation Act of 1887 Assam exhibits a decline under this head, owing it is alleged, to a decrease in crime and to better behaviour on the part of the Nagas

### XVIB —Law and Justice—Jails

| | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Sale proceeds of Jail Manufactures | Accounts 1887 88 | 1 5 | 29 7 | 20 2 | 1 2 | 70 6 | 26 3 | 18 1 | 13 9 | 9 6 | 191 |
| | Budget 1888 89 | 1 5 | 35 4 | 19 6 | 1 2 | 73 9 | 34,0 | 19 3 | 16 2 | 10 5 | 211 |
| | Revised 1888 89 | 1 6 | 29 9 | 18 0 | 1 4 | 78 4 | 27 4 | 20 5 | 18,4 | 10 0 | 205 |
| | Accounts 1888 89 | 1 5 | 30 3 | 16 9 | 1 5 | 76 7 | 26 1 | 20 0 | 15 7 | 10 0 | 198 |
| Other Receipts | Accounts 1887 88 | 2 2 | 2 | 1 5 | 5 5 | 4 | 5,8 | 5 9 | 1 0 | 8 9 | 31 |
| | Budget 1888-89 | 2 | 2 | 2 0 | 4 4 | 6 | 4,0 | 5 0 | 1,3 | 10 9 | 28 [illegible] |
| | Revised 1888-89 | 1 2 | 1 | 2,4 | 6 1 | 6 | 6 6 | 3 5 | 1 1 | 10 0 | 31 [illegible] |
| | Accounts 1888-89 | 1 7 | | 1 6 | 5 8 | 8 | 9 0 | 3,1 | 9 | 10 2 | 33 1 |

## Section D —RECEIPTS BY CIVIL DEPARTMENTS—*continued*

### XVIB —Law and Justice—Jails—*continued*

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras. | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ɪvict Receipts at ᐳrt Blair and Nicobars | Accounts | 1887 88 | 26 0 | | | | | | | | | 26,0 |
| | Budget | 1888 89 | 17 7 | | | | | | | | | 17 7 |
| | Revised | | 30 9 | | | | | | | | ... | 30,9 |
| | Accounts | | 26 | ... | | | | | | | | 26,7 |
| per Burma | Accounts | 1887 88 | | | 4 | | | | | | | 4 |
| | Budget | 1888 89 | | | 2 | | | | | | | 2 |
| | Revised | | | | 8 | , | | | | .. | .. | 8 |
| | Accounts | | | | 8 | | | | | | | 8 |
| TOTAL | Accounts | 1887 88 | 29 7 | 29,9 | 22 1 | 6,7 | 71 0 | 32 1 | 24 0 | 14 9 | 18 5 | 248 9 |
| | Budget | 1888 89 | 19 4 | 35 6 | 21 8 | 5 6 | 74 5 | 38 0 | 24 3 | 17 5 | 21,4 | 258 1 |
| | Revised | | 33 7 | 30 0 | 21 2 | 7 5 | 79 0 | 34 0 | 24 0 | 19 5 | 20 0 | 268,9 |
| | Accounts | | 29,9 | 30 3 | 19 3 | 7 3 | 77 5 | 35 1 | 23 1 | 16 6 | 20 2 | 259 3 |

75 The *India* budget for other receipts was exceeded owing to the number of prisoners received from ative States which paid for their expenses The budget for Port Blair and Nicobars was too low, and d not provide sufficiently for the sale proceeds of stores The *Central Provinces* budget was too high, addition to which the business done in tents in the Jubbulpore School of Industry fell off during year and the transfer credit formerly taken for the value of printing executed by Jail Presses other departments has now been discontinued In *Burma* the prisoners were employed more extramural labour than on manufactures but the latter were being introduced into the prisons Upper Burma The *Assam* budget was framed low owing to the cessation of work on the Cherra-ompanyganj State Railway but a demand for convict labour and products sprang up during the ar In *Bengal* the Commissariat and Opium Departments took larger supplies from the Jails than was ticipated In the *North Western Provinces and Oudh* the decline under Sale proceeds of Jail manu tures is due partly to diminished sales and partly to the budget having taken credit for the raw mate l required for prisoners clothing and bedding, which is not allowed in the Actuals The increase in other eipts is connected with the employment of convicts on the new Central Jail at Bareilly The *Madras* venue has drooped during the last few years, but it seems now to be recovering and in *Bombay* the eipts were checked by the appearance of cholera in some district jails which interfered with the employ-nt of the prisoners

### XVII —Police

| | | | India | Central Province | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| lice supplied to Railways | Accounts | 1887 88 | 6 3 | | | | | | 1 | 1 | | 6 5 |
| | Budget | 1888 89 | 6 3 | | | | | | | 1 | | 6 4 |
| | Revised | | 6 3 | | | | 1 | | 1 | | | 6 5 |
| | Accounts | | | | | | | | | (a) | | |
| ice supplied to Municipal Cantonment and Town Funds | Accounts | 1887 88 | | 7 | | | | 6 3 | 54 3 | 1 6 | 5 5 | 68,4 |
| | Budget | 1888 89 | | 7 | | | | 6 1 | 54 3 | | 5 0 | 66 1 |
| | Revised | | | 6 | | | 6 | 7 0 | 53 7 | 1,6 | 5 0 | 68 5 |
| | Accounts | | | 7 | | | 4 | 7 0 | 53 5 | 1 6 | 4 8 | 68 0 |
| lice supplied to Public Departments private Companies and persons | Accounts | 1887 88 | | 1 0 | 16 3 | 1 | 1 1 | 2 4 | 4 3 | 1 9 | 7 8 | 34,9 |
| | Budget | 1888 89 | | 8 | 10 6 | 1 | 1,4 | 2 2 | 1 8 | 2 6 | 8 0 | 27 5 |
| | Revised | | | 1 8 | 13 5 | 1 | 1 2 | 2 3 | 2 5 | 2 7 | 8 1 | 32 2 |
| | Accounts | | | 2 0 | 14 0 | 1 | 1 8 | 2 2 | 2 3 | 1,8 | 8 3 | 32 5 |
| esidency Police | Accounts | 1887 88 | | | | | | | | | 11,0 | 11,0 |
| | Budget | 1888 89 | | | | | | | | | 10 0 | 10,0 |
| | Revised | | | | | | | | | | 12 0 | 12 0 |
| | Accounts | | | | | | | | | 2,5 | 12,3 | 14,8 |
| es Fines and Forfeitures (chiefly Cattle Pound Fees) | Accounts | 1887 88 | 6 | 14 3 | 4 2 | 6 9 | 54 8 | 24,3 | 10 4 | 28 6 | 24 8 | 168,9 |
| | Budget | 1888 89 | 5 | 14 0 | 3 7 | 8 2 | 45 | 23 5 | 10,4 | 29 2 | 22,8 | 158 2 |
| | Revised | | 5 | 14 8 | 3 9 | 7 1 | 43 7 | 24 2 | 9 7 | 30 0 | 27 6 | 101,5 |
| | Accounts | | 7 | 15 1 | 4 2 | 7 0 | 49 9 | 24 3 | 10 1 | 29 2 | 28 2 | 168 7 |
| her Receipts | Accounts | 1887 88 | 5 | 6 | 1 4 | 4 0 | 21 8 | 2 4 | 8 | 4,0 | 6 3 | 41 8 |
| | Budget | 1888 89 | 4 | 8 | 7 | 3 3 | 21 4 | 2 9 | 9 | 4 3 | 6 8 | 41 5 |
| | Revised | | 4 | 7 | 2,4 | 3 6 | 23,4 | 2 5 | 1,0 | 3,4 | 4 8 | 42,2 |
| | Accounts | | 3 | 1 1 | 2 5 | 3,6 | 24 9 | 2,4 | 1 2 | 3,3 | 5,8 | 45 1 |
| pper Burma Receipts | Accounts | 1887-88 | | | 18 8 | | | | | | ... | 18 8 |
| | Budget | 1888-89 | | | 12 1 | | | | | | • | 12,1 |
| | Revised | | | | 25 0 | | | | | | | 25,0 |
| | Accounts | | | | 23,9 | | | | | | | 23,9 |
| TOTAL | Accounts | 1887 88 | 7 4 | 16 6 | 40 7 | 11 0 | 77 7 | 35 4 | 69 9 | 36 2 | 55,4 | 350,3 |
| | Budget | 1888 89 | 7 2 | 16 3 | 27 1 | 11 6 | 68 7 | 34 7 | 67,4 | 36 2 | 52 6 | 321 8 |
| | Revised | | 7 2 | 17 9 | 41 8 | 1 8 | 69 0 | 36,0 | 67 0 | 37 7 | 57 5 | 347 9 |
| | Accounts | | 1 0 | 18 0 | 44 6 | 10 7 | 77 0 | 35 0 | 67 1 | 38 4 | 59,4 | 353,0 |

(a) Included under the head Police supplied to Public Departments

## Section D—RECEIPTS BY CIVIL DEPARTMENTS—*continued*

### XVII—Police—*continued*

76 The India estimates under *Police supplied to Railways* represent the amount payable to Govern ent on account of Railway Police but in the actuals this recovery has been deducted from expenditure, cording to the new classification The head *Police supplied to Municipal Funds* includes in the North West n Provinces and Oudh arrears on account of 1887 88, and in Madras certain Mopilla fines not anticipated the Budget. The receipts under *Police supplied to Public Departments &c* were high in the Central rovinces and Bengal, owing to recoveries in connection with the unopened portion of the Bengal Nagpur ailway The Burma Budget was too low, and in the Punjab the full amount due from the Jhelum Muni pality was not received during the year In Madras the estimates for the head *Presidency Police* were stributed under the other heads, and the Bombay actuals include special sums realised from the Port Trust account of repairs to the *Csarewitch* and the increased contribution on a revision of establishment on the pening of the new Victoria Dock As explained in the last report the large Bengal credit in 1887 88 nder *Fees and Fines, &c* was due to high rents obtained for pounds and though these rents declined 1888 89 the result was much better than expected In Bombay additional cattle pounds were formed ring the year as explained in para 91, and enhanced rates levied for inspecting steam boilers he increase under *Other receipts* is ascribed in Burma to unforeseen recoveries and in Bengal to sessments made under Bengal Act V of 1887 for regulating the rural police in Chota Nagpore In pper Burma large sums were received in connection with the Punitive Police and as contributions om Municipal and Cantonment Funds

### XVIII—Marine

| | | | Ind | Burma | Assam | Bengal | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| lotage Receipts | Accounts | 1887 88 | | | | 86 4 | 1 4 | 6 | 88 4 |
| | Budget | 1888-89 | | | | 85 1 | 1 3 | 6 | 87 0 |
| | Revised | 1888-89 | | | | 82 2 | 8 | 6 | 83 6 |
| | Accounts | 1888-89 | | | | 84 7 | | 5 | 85 2 |
| ockyard Services &c | Accounts | 1887 88 | 55 7 | | | | | | 55 7 |
| | Budget | 1888-89 | 55 0 | | | | | | 55 0 |
| | Revised | 1888-89 | 55 0 | | | | | | 55 0 |
| | Accounts | 1888-89 | 74 7 | | | | | | 74 7 |
| ale proceeds of Vessels and Stores | Accounts | 1887 88 | 8 0 | 1 | | 1 | | | 8 2 |
| | Budge | 1888 89 | 4 0 | 1 | | 2 | | | 4 3 |
| | Revised | 1888 89 | 8 5 | 1 6 | | 1 7 | | | 11 8 |
| | Accounts | 1888 89 | 8 6 | 1 7 | | 2 3 | | | 12 6 |
| egistration and other Fees | Accounts | 1887 88 | | 1 | | 2 6 | | 4 6 | 7 3 |
| | Budget | 1888 89 | | 1 | | 2 6 | | 4 8 | 7 5 |
| | Revised | 1888 89 | | 4 | | 2 6 | | 4 9 | 7 9 |
| | Accounts | 1888 89 | | 5 | | 2 5 | | 5 0 | 8 0 |
| oast Light Dues | Accounts | 1887 88 | | 20 8 | | | | | 20,8 |
| | Budget | 1888 89 | | 20 0 | | ... | | | 20 0 |
| | Revised | 1888 89 | | 19 5 | | | | | 19 5 |
| | Accounts | 1888 89 | | 18 4 | | | | | 18 4 |
| ther Receipts | Accounts | 1887 88 | 9 5 | 2 0 | 3 | 1,9 | | 9 | 14 6 |
| | Budg t | 1888-89 | 10 4 | 1 8 | 2 | 2 1 | | | 14 5 |
| | Revised | 1888-89 | 10 6 | 1 0 | | 2,0 | | | 13 6 |
| | Accounts | 1888-89 | 9 9 | 1 2 | 1 | 1 7 | | | 12 9 |
| T TAL | Accounts | 1887 88 | 73 2 | 2 0 | 3 | 91 0 | 1 4 | 6 1 | 195,0 |
| | Budget | 1888 89 | (9 4 | 22 0 | 2 | 90,0 | 1 3 | 5 4 | 188 3 |
| | Revised | 1888 89 | 74 1 | 22 5 | | 88 5 | 8 | 5 5 | 191 4 |
| | Accounts | 1888 89 | 93 2 | 21 8 | 1 | 91 2 | | 5 5 | 211 8 |

77 The *Pilotage receipts* fluctuate with the tonnage of the ships visiting the Port and in Bengal this onnage was less in 1888 89 than in 1887 88 In Madras these receipts are now credited to the Port und The increase in *Dockyard Services* arises from larger supplies than was expected having been ade to vessels of the Royal Navy and other Departments, and in *Sale proceeds of Vessels and Stores* artly from the vessels and stores fetching higher prices than was contemplated at the time of framing e Budget, and partly also from two additional vessels having been sold during the year which it was not tended to sell when the Budget was prepared The *Registration Fees* were unusually large in Burma 1888 89, while the *Coast Light Dues* declined owing to the smaller arrival of ships

### XIX—Education

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras. | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| es and Fines | Accounts | 1887 88 | 1 0 | 3 1 | 6 | 3 8 | 51 9 | 11 9 | 5 1 | 21 1 | 39 2 | 137 7 |
| | Budget | 1888 89 | 1 0 | 3 4 | 6 | 3 8 | 49 0 | 12 0 | 5 0 | 20 4 | 40 6 | 135 8 |
| | Revised | 1888 89 | 1 0 | 3 1 | 6 | 3 9 | 52 2 | 13,2 | 5 3 | 22 6 | 39 3 | 141 2 |
| | Accounts | 1888 89 | 1 0 | 3 1 | 8 | 3 9 | 53 8 | 13,9 | 5 2 | 22 4 | 39 7 | 143 8 |
| ontributions | Accounts | 1887 88 | 1 1 | 8 1 | 1 2 | 1 | 2 9 | 1 3 | 4 | 1,6 | 7 9 | 24 6 |
| | Budget | 1888 89 | 1 1 | 8 3 | 8 | 1 | 2 2 | 2,0 | 3 | 2 | 6,6 | 21,6 |
| | Revised | 1888 89 | 1 2 | 8,0 | 8 | 1 | 2,2 | 1 8 | 3 | 4 | 6 6 | 21 4 |
| | Accounts | 1888 89 | 8 | 8 2 | 8 | 1 | 1,6 | 1 5 | 1 | 5 | 6 6 | 21 2 |

## Section D—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

## XIX—Education—*continued*

| | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Other Receipts | Accounts 1887 88 | 1 | 4 0 | 7 | 3 | 17 7 | 4 3 | 6 1 | 7 8 | 21 9 | 62 9 |
| | Budget 1888-89 | 1 | 4 0 | 1 3 | 2 | 2 6 | 4 0 | 1 1 | 7 9 | 22 8 | 44 0 |
| | Revised 1888-89 | 1 | 3 8 | 1 4 | 1 | 5 6 | 4 5 | 9 | 8 2 | 19 7 | 44 3 |
| | Accounts 1888-89 | 6 | 3 7 | 1 6 | 1 | 7 8 | 5 0 | 9 | 8 0 | 19 | 47 1 |
| Total | Accounts 1887 88 | 2 2 | 15 2 | 2 5 | 4 2 | 72 5 | 17 5 | 11 6 | 30 5 | 69 0 | 225 2 |
| | Budget 1888 89 | 2 2 | 15 7 | 2 7 | 4 1 | 53 8 | 16 0 | 6 4 | 28 5 | 70 0 | 201 4 |
| | Revised 1888 89 | 2 3 | 14 9 | 2 8 | 4 1 | 60 0 | 19 5 | 6 5 | 31 2 | 65 6 | 206 9 |
| | Accounts 1888 89 | 2 4 | 15 0 | 3 2 | 4 1 | 64 2 | 20 4 | 6,2 | 30 9 | 65 7 | 212 1 |

78 The important differences here are in Bengal the North Western Provinces and Oudh, the Punjab Madras and Bombay As regards *Bengal* the increase in fees and fines is real, but under "Other Receipts it consists of adjustments made with District Boards on account of charges paid in previous years In the *North Western Provinces and Oudh* an enhanced scale of fees was introduced in 1888 89 The small amount realised in the *Punjab* is ascribed to the agent not having paid within the year the amount due from him on account of sales of books belonging to the late Book Depôt The *Madras* budget was too low a larger abatement having been made on account of schools transferred to local agencies than justified by the result *Bombay* erred in the opposite direction, sufficient allowance not having been made for such transfers

## XX—Medical

| Receipts | | India | Central Provinces. | Burma | Assam | Bengal | N.-W P and Oudh | Punjab. | Madras | [illegible] | Tot |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Medical College and School Fees. | Accounts 1887-88 | | | | | 2,4 | | | 1,6 | 2,9 | 6 |
| | Budget 1888-89 | | .. | | | 2 7 | | 1 | 1 8 | 2,5 | |
| | Revised 1888-89 | | | | | 2 5 | | 1 | 1,8 | 2,1 | 6 |
| | Accounts 1888-89 | | | | | 2,3 | | 1 | 1 9 | 2,1 | 6 |
| Hospital Receipts | Accounts 1887 88 | | | | | 5 7 | 1 | 5 | 8 | 1,8 | 8 |
| | Budget 1888-89 | | | | | 7 2 | 1 | 5 | 9 | 1 9 | 10 |
| | Revised 1888-89 | | | | | 5 8 | | 4 | 9 | 2,5 | 9 |
| | Accounts 1888-89 | | | | | 6,0 | | 6 | 1 0 | 2,7 | 10 |
| Lunatic Asylum Receipts | Accounts 1887-88 | | 2 | 1 2 | | 2 5 | 4 | 1 1 | 1 4 | 1 2 | 8 |
| | Budget 1888 89 | | 3 | 9 | 1 | 2,4 | 4 | 2 7 | 1 5 | 1 3 | 9 |
| | Revised 1888 89 | | 2 | 1 5 | | 2,4 | 4 | 1 0 | 1 5 | 1 3 | 8 |
| | Accounts 1888 89 | | 2 | 1 5 | 1 | 2 1 | 4 | 9 | 1 5 | 1,3 | 8 |
| Contributions | Accounts 1887 88 | 4 | 6 | 1 | | 3,3 | 10 0 | 9 | 8 9 | 3,0 | 27 |
| | Budget 1888 89 | 4 | 1 1 | 1 | | 3 0 | 10 8 | 9 | 8 6 | 3,0 | 27 |
| | Revised 1888 89 | 5 | 9 | 1 | | 3 5 | 10 4 | 9 | 7 1 | 3 0 | 26 |
| | Accounts 1888 89 | 6 | 9 | | | 3 6 | 10 7 | 9 | 7 9 | 3,0 | 27 |
| Other Receipts | Accounts 1887 88 | 1 | 1 | 1 | 1 | 6 | 1 1 | 1 1 | 1 1 | 7 | 5 |
| | Budget 1888 89 | | 1 | 1 | | 3 | 9 | 7 | 7 | 4 | 3 |
| | Revised 1888 89 | | 1 | 1 | 1 | 3 | 1 3 | 1 0 | 1 1 | 1 1 | 5 |
| | Accounts 1888 89 | 1 | 1 | 1 | | 7 | 9 | 7 | 1 1 | 1 1 | 4 |
| Upper Burma | Revised 1888-89 | | | 5 | | | | | | | |
| | Accounts 1888-89 | | | 9 | | | | | | | |
| Total | Accounts 1887 88 | 5 | 9 | 1 4 | 1 | 14 5 | 11 6 | 3 6 | 13 8 | 9 6 | 56 |
| | Budget 1888-89 | 4 | 1 5 | 1 1 | 1 | 15 6 | 12 2 | 4 9 | 13 5 | 9,1 | 58, |
| | Revised 1888-89 | 5 | 1 2 | 2 2 | 1 | 14 5 | 12 1 | 3 4 | 12 4 | 10 0 | 56 |
| | Accounts 1888-89 | 7 | 1 2 | 2 5 | 1 | 14 7 | 12 0 | 3 2 | 13,4 | 10 2 | 58, |

| | | Sterling | Exchange | Total | | | |
|---|---|---|---|---|---|---|---|
| England | Accounts 1887 88 | 2 8 | 1 1 | 3 9 | Total including England | Accounts 1887-88 | 59,( |
| | Budget 1888 89 | 2 3 | 1 0 | 3 3 | | Budget 1888 89 | 61 |
| | Revised 1888 89 | 2 5 | 1 2 | 3 7 | | Revised 1888 89 | 60, |
| | Accounts 1888 89 | 2 7 | 1 2 | 3 9 | | Accounts 1888 89 | 61 |

79 Considering the uncertain character of these receipts, the foregoing figures present no more than the ordinary fluctuations, except in the *Punjab* where a considerable discrepancy is apparent between budget and actuals under the head Lunatic Asylum Receipts This comes from a change of classification, whereby the recoveries from District Boards for the maintenance of lunatics are no longer credited to this head, but are set off against the expenditure in a debt account See corresponding reduction under the charge head 24—Medical

## Section D —RECEIPTS BY CIVIL DEPARTMENTS—*concluded*

### XXI —Scientific and other Minor Departments

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| eipts on Account of Experimental ultivation | Accounts | 188 88 | | 2 | 1 | | | 1 5 | 6 | 3 | 1,4 | 4 1 |
| | Budget | 1888 89 | | 2 | 1 | | | 1 7 | 6 | | 1 1 | 3 7 |
| | Revised | 1888 89 | | 2 | | | 6 | 1 7 | 6 | 1 | 1,4 | 4,6 |
| | Accounts | 1888 89 | | 2 | | | 9 | 1 3 | 6 | 1 | 1 6 | 4,7 |
| anical and other ublic Garden eceipts | Accounts | 1887 88 | 1 | 1 1 | | | 4 | 3 0 | 3 5 | 3 | 1 1 | 9 5 |
| | Budget | 1888 89 | | 1 3 | | | 4 | 2 7 | 3 5 | 3 | 8 | 9 0 |
| | Revised | 1888 89 | 1 | 1 2 | | | 4 | 3 0 | 3 9 | 4 | 1 3 | 10 3 |
| | Accounts | 1888 89 | 1 | 1 3 | | | 2 | 3 6 | 4 0 | 4 | 1 1 | 10 7 |
| chona Plantations | Accounts | 1887 88 | | | | | 13 6 | | | 4 | | 14 0 |
| | Budget | 1888 89 | | | | | 11 7 | | | 15 0 | | 26 7 |
| | Revised | 1888 89 | | | | | 12 5 | | | 6 | | 13 1 |
| | Accounts | 1888 89 | | | — | | 12 9 | | | 4 | | 13 3 |
| eceipts on account of Public Exhibitions and Fairs | Accounts | 1887 88 | 1 | 2 | | | 1 | 5 2 | 3 8 | | 4 | 9 8 |
| | Budget | 1888 89 | | 1 | | | 1 | 4 0 | 4 0 | | 3 | 8 5 |
| | Revised | 1888 89 | 1 | 1 | | | 1 | 5 0 | 6 7 | 8 | 4 | 13 2 |
| | Accounts | 1888 89 | 1 | 1 | | | 1 | 5 1 | 6 0 | 7 | 4 | 12 5 |
| overnment Bull and Stallion Receipts | Accounts | 1887 88 | 9 | | | | | | | | | 9 |
| | Budget | 1888 89 | 2 | | | | | | | | | 2 |
| | Revised | 1888 89 | 5 | | | | | | | | | 5 |
| | Accounts | 1888 89 | 6 | | | | | | | | | 6 |
| Labour and Emigration | Accounts | 1887 88 | | | | 4 7 | 4 0 | | | 2 | | 8,9 |
| | Budget | 1888 89 | | | | 4 9 | 4 0 | | | 5 | | 9,4 |
| | Revised | 1888 89 | | | | 5 5 | 4 5 | | | 7 | | 10 7 |
| | Accounts | 1888 89 | | | | 5 7 | 4 9 | | | 7 | | 11,3 |
| Sale of Instruments and Stores by the Mathematical Instrument Factory | Accounts | 1887 88 | 27 7 | | | | | | | | | 27 7 |
| | Budget | 1888 89 | 18 0 | | | | | | | | | 18,0 |
| | Revised | 1888 89 | 2 7 | | | | | | | | | 2 7 |
| | Accounts | 1888 89 | 3 3 | | | | | | | | | 3,3 |
| Other Miscellaneous Receipts. | Accounts | 1887-88 | 1 1 | 4 | 1 | | 1 | 5 | 2,9 | 7,8 | 4,7 | 17 6 |
| | Budget | 1888-89 | 1 2 | | 1 | | 3 | 5 | 1 0 | 7,1 | 7 | 10,9 |
| | Revised | 1888-89 | 1 9 | | 2 | | 3 | 3 | 1,3 | 9,0 | 2,2 | 15,2 |
| | Accounts | 1888-89 | 2 1 | | 1 | | | 4 | 1 0 | 9,3 | 2 5 | 15,4 |
| TOTAL | Accounts | 1887-88 | 29 9 | 1 9 | 2 | 4 7 | 18 2 | 10 2 | 10 8 | 9,0 | 7,6 | 92,5 |
| | Budget | 1888-89 | 19 4 | 1 6 | 2 | 4 9 | 16 5 | 8 9 | 9 1 | 22 9 | 2 9 | 86,4 |
| | Revised | 1888-89 | 5 3 | 1 5 | 2 | 5 5 | 18 4 | 10 0 | 12 5 | 11 6 | 5 3 | 70 3 |
| | Accounts | 1888-89 | 6 2 | 1 6 | 1 | 5 7 | 19 0 | 10,4 | 11 6 | 11 6 | 5 6 | 71,8 |

| | | | Sterling | Exchange | Total | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| England | Accounts | 1887 88 | 6 | 3 | 9 | Total including England | Accounts | 1887-88 | 93 |
| | Budget | 1888-89 | 1 2 | 5 | 1 7 | | Budget | 1888 89 | 88 1 |
| | Revised | 1888-89 | 1 4 | 7 | 2 1 | | Revised | 1888 89 | 72, |
| | Accounts | 1888-89 | 1 2 | 5 | 1 7 | | Accounts | 1888 89 | 73 |

80 The Bengal *receipts on account of experimental cultivation* represent the sale proceeds of larr produce not anticipated in the Budget As regards *Cinchona plantations* the Bengal recoveries wer especially large in 1887 88 as noted in the report of that year The Madras Budget was framed high as r sales were effected in 1887 88 and it was expected that large quantities would be placed in the mark during 1888 89 It was decided however, not to tender any of the crude bark, and as the machinery ar chemicals required for the prepared febrifuge did not arrive from England there were practically r sales in this year The Punjab Budget for *receipts on account of public Exhibitions and Fairs* was t low The small sum entered in India on account of the *Mathematical Instrument Factory* is due tc change in the accounts since these receipts are now deducted from the expenditure and not credited grc as was formerly done The increase in Madras under *Other Miscellaneous Receipts* is derived from exam ations for the public service

## Section D —SALARIES AND EXPENSES OF CIVIL DEPARTMENTS

| 1887 88 Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| 12,906,4 | EXPENDITURE | 13,098,3 | 13,038,0 | 13,013,6 |

81 The fluctuations in this group are largely due to charges on account of *Upper Burma* ich shew an increase of 95,6 since 1887 88 This increase is in Courts of Law (10,7), in Jails 1), and in Police (85,9), counterbalanced by 5 1 and 5,0 respectively in Administration and ᵃdical The accounts shew further that reductions were effected during 1888 89 in the salaries, ntingencies, and Store Department of the India Office Full effect was given to the new con cts with the Presidency Banks by which the allowances for management of the Public Debt are duced In Bengal additions have been made to the number of Subordinate Judges and Munsiffs

### 18 —Administration

| | | | India | Central Provin ces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| aries of Governor General Gover ors Lieutenant-Governors and hief Commis ioners including ommissioner in ind and his Establishmen.. | Accounts | 1887 88 | 25 1 | 4 9 | 6 0 | 4 8 | 11 0 | 9 7 | 9 8 | 12 0 | 23,0 | 106 3 |
| | Budget | 1888-89 | 25 1 | 4 8 | 7 7 | 4 8 | 9 6 | 9 6 | 9 6 | 12 0 | 23 3 | 106 5 |
| | Revised | 1888-89 | 25 1 | 4 8 | 6 2 | 4 8 | 9 6 | 9 6 | 9,6 | 12,0 | 22 6 | 104 3 |
| | Accounts | 1888-89 | 25 1 | 4 8 | 6 2 | 4 0 | 9,6 | 9,6 | 9 6 | 12,0 | 22 7 | 103,6 |
| ff and household | Accounts | 1887 88 | 28 1 | 6 | 1 5 | 6 | 2 5 | 4 2 | 2 8 | 14,4 | 18 0 | 72 7 |
| | Budget | 1888-89 | 29 9 | 6 | 2 5 | | 2 5 | 4 2 | 2,3 | 13 5 | 17,8 | 73 3 |
| | Revised | 1888-89 | 26 8 | 6 | 2 2 | 8 | 2 5 | 3 7 | 2 1 | 13,4 | 18 6 | 70 7 |
| | Accounts | 1888-89 | 26 1 | 6 | 2 2 | 7 | 2 5 | 3 5 | 2 1 | 12 9 | 18,4 | 69,0 |
| rbar Fund | Accounts | 1887 88 | 16 5 | | | | | | | | | 16 5 |
| | Budget | 1888 89 | 16,0 | | | | | | | | | 16 0 |
| | Revised | 1888 89 | 16 5 | | | | | | ... | | | 16 5 |
| | Accounts | 1888 89 | 16 5 | | | | | | | | | 16 5 |
| ecutive Council | Accounts | 1887-88 | 40 8 | | ... | | | | | 12 7 | 12 5 | 66 0 |
| | Budget | 1888-89 | 39 5 | | ... | | | | | 12 7 | 12,4 | 64,6 |
| | Revised | 1888-89 | 38 5 | | .. | | | | | 13 3 | 13 2 | 65,0 |
| | Accounts | 1888-89 | 38 3 | | | | | | | 13 6 | 13,2 | 65,1 |
| gislative Council | Accounts | 1887-88 | 18 9 | | | | 2 3 | 3 | | 1 3 | | 22 8 |
| | Budget | 1888-89 | 23 6 | | | | 2 2 | 3 | | 1 4 | 1 | 27 6 |
| | Revised | 1888-89 | 17 0 | | | | 2 2 | 3 | | 1,4 | | 20,9 |
| | Accounts | 1888-89 | 17 6 | | | | 2 2 | 3 | | 1 4 | | 21 5 |
| itary Secretary o the Viceroy | Accounts | 1887 88 | 40 5 | | | | | | 7 | 6 4 | 7 8 | 55,4 |
| | Budget | 1888 89 | 40 3 | | | | | | 2 | 6 2 | 8,3 | 55 0 |
| | Revised | 1888 89 | 41 2 | | | | | | 2 | 6 5 | 8 1 | 56 0 |
| | Accounts | 1888 89 | 42 7 | | | | | | 2 | 6 4 | 7 9 | 57 2 |
| retariat | Accounts | 1887 88 | 143,4 | 8 1 | 20 7 | 7 9 | 46 3 | 31 7 | 19 9 | 27,9 | 35 4 | 341 3 |
| | Budget | 1888 89 | 143 2 | 8 4 | 23 9 | 8 1 | 47 1 | 31,0 | 19 9 | 28 2 | 35 5 | 345 3 |
| | Revised | 1888 89 | 144 8 | 7 6 | 21 7 | 8 1 | 48 1 | 31 2 | 19,4 | 29 0 | 36 3 | 346 2 |
| | Accounts | 1888 89 | 145,4 | 7 6 | 24,3 | 8 2 | 50 1 | 31 2 | 19 6 | 28 7 | 36 3 | 351,4 |
| our Charges | Accounts | 1887 88 | 14 5 | 1 3 | 4 | 7 | 3,4 | 3 7 | 6 0 | 2 | 1 0 | 31 2 |
| | Budget | 1888-89 | 15 8 | 1 4 | 4 | 6 | 3,4 | 5 6 | 6 4 | 3 | 7 | 34,6 |
| | Revised | 1888-89 | 14 5 | 1 4 | 4 | 6 | 3 4 | 5 0 | 6 0 | 3 | 4 | 32 0 |
| | Accounts | 1888-89 | 10 9 | 1 2 | 4 | 4 | 2 8 | 8 5 | 5 8 | 1 | 4 | 30 5 |
| oard of Revenue and Financial Commissioner | Accounts | 1887 88 | | | | | 26 0 | 22 0 | 18 5 | 18 0 | | 84 5 |
| | Budget | 1888-89 | | | | | 27 6 | 21 3 | 18 3 | 17 0 | | 84 2 |
| | Revised | 1888-89 | | | 4 3 | | 27 6 | 21 3 | 18 1 | 17 0 | | 88 3 |
| | Accounts | 1888-89 | | | 4,4 | | 27 5 | 21 2 | 17,6 | 17 2 | | 87 9 |
| ommissioners | Accounts | 1887 88 | 2 | 20 9 | 22 1 | 5 7 | 54 5 | 55 7 | 35,0 | | 22 8 | 216 9 |
| | Budget | 1888-89 | 2 | 19 5 | 20 5 | 5 6 | 52 5 | 56 3 | 33 5 | | 23,0 | 2 1 1 |
| | Revised | 1888-89 | 2 | 19,4 | 21 5 | 5 7 | 55 5 | 56 8 | 34,5 | | 23 3 | 216,9 |
| | Accounts | 1888-89 | 2 | 18,8 | 21 5 | 5 6 | 53,3 | 57 1 | 35,4 | | 22 8 | 214 7 |
| ccount Offices | Accounts | 1887 88 | 61,3 | 7 3 | 12 8 | 5 1 | 34,0 | 22 7 | 16 9 | 24 2 | 26 8 | 211 1 |
| | Budget | 1888-89 | 66 8 | 7 3 | 13 3 | 4 7 | 33 8 | 23,7 | 17,2 | 24 3 | 27 1 | 218 2 |
| | Revised | 1888-89 | 62 9 | 7 5 | 14 3 | 4 9 | 33 8 | 23 0 | 15 7 | 24 4 | 25,8 | 212 3 |
| | Accounts | 1888-89 | 62 1 | 7 4 | 14 3 | 4 9 | 33 9 | 23,0 | 15 3 | 24 7 | 25 3 | 210,9 |
| per Currency Office | Accounts | 1887 88 | 10 9 | 1 | 1 6 | | | 1 5 | 1 2 | 2 6 | 8 2 | 26 1 |
| | Budget | 1888-89 | 10 9 | 1 | 1,7 | | | 2 0 | 1 2 | 2 6 | 8 3 | 26,8 |
| | Revised | 1888-89 | 11 3 | 1 | 1 8 | | | 1 5 | 1 2 | 2 6 | 8 1 | 26 6 |
| | Accounts | 1888-89 | 11 7 | 1 | 1 8 | | | 1 5 | 1,2 | 2,4 | 8 3 | 27,0 |

## Section D —SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

### 18.—Administration—*continued*

| | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | Tot |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Allowance to Presidency Banks | Accounts 1887 88 | 17 2 | | | | 1 4 | | | 4 3 | 11 8 | 3 |
| | Budget 1888-89 | 17 7 | | | | 1,4 | | | 3 1 | 8 1 | 3c |
| | Revised 1888-89 | 17,3 | | | | 1,4 | | | 3 1 | 8 1 | 2( |
| | Accounts 1888-89 | 17 2 | ... | | | 1 5 | | | 3,0 | 8 0 | 2( |
| General Establishment of Local Fund Offices | Accounts 1887-88 | | 3,4 | 9 | | 17,9 | 5 7 | 11,8 | 19,8 | 10 5 | 7c |
| | Budget 1888-89 | | 3 8 | 9 | | 12 5 | 6 0 | 13 4 | 20,0 | 11 6 | 6€ |
| | Revised 1888-89 | | 3 6 | 9 | | 25 0 | 5 6 | 11 8 | 25 0 | 10 7 | 8 |
| | Accounts 1888-89 | | 3,3 | 9 | | 25 6 | 5 4 | 12,2 | 22,0 | 10 7 | 8c |
| Upper Burma Charges | Accounts 887 88 | | | 29 8 | | | | | | | 2( |
| | Budget 1888-89 | | | 23 6 | | | | | | | 2 |
| | Revised 1888-89 | | | 25 3 | | | | | | | 2 |
| | Accounts 1888-89 | | | 24,7 | | | | | | | 2 |
| Other Charges Reserve Treasuries, and Press Commission | Accounts 1887 88 | 4 0 | | | | | | | 2 | | |
| | Budget 1888-89 | 1 7 | | | | | | | 2 | | |
| | Revised 1888-89 | 1 6 | | | | | | | 2 | | |
| | Accounts 1888-89 | 1,1 | | | | | | | 2 | | |
| TOTAL INDIA | Accounts 1887 88 | 421 4 | 46 6 | 95 8 | 24 8 | 199 3 | 157 2 | 122 6 | 144 0 | 177 8 | 1 38 |
| | Budget 1888-89 | 430 7 | 45 0 | 94 5 | 23 8 | 192 6 | 160 0 | 122 0 | 141 5 | 176 2 | 1 38 |
| | Revised 1888-89 | 417 7 | 45 0 | 98 6 | 24,9 | 209 1 | 158 0 | 118 6 | 148 2 | 175 2 | 1 39 |
| | Accounts 1888-89 | 415 2 | 43 8 | 100 7 | 23 8 | 209 0 | 161 3 | 119,0 | 144 6 | 174 0 | 1,39 |

| | | Sterling | Exchange | Total | | |
|---|---|---|---|---|---|---|
| ENGLAND | Accounts 1887 88 | 267 9 | 112 5 | 380,4 | Total including England — Accounts 1887 88 | 1 7€ |
| | Budget 1888-89 | 250 5 | 105 2 | 355 7 | Budget 1888 89 | 1 7 |
| | Revised 1888-89 | 243 1 | 113 1 | 356 2 | Revised 1888 89 | 1 7 |
| | Accounts 1888-89 | 241 4 | 112 4 | 353 8 | Accounts 1888 89 | 1 7( |

82 The excess in Bengal in 1887 88 on account of *salaries of Governor General &c* is due portion of the salary of the Chief Commissioner of Burma having been paid in that Province The redu charge in India for *Staff and Household* consists of savings in telegrams and hill journey charges payment under this head in Assam represents the salary of the Personal Assistant to the Chief C missioner and was entered in the budget under 3—Land Revenue and 19 A—Law and Justice as t was the classification at the time In the India Budget for *Legislative Council* provision was made the full number of members but no member was appointed for Madras while the member for the Nc Western Provinces was on special duty in Bombay for a part of the time and the Punjab member arri late The excess under *Military Secretary to the Viceroy* is in hill journey charges and telegrams

83 As regards the *Secretariats* the charges relating to the Government of India are particularised in following figures from which it will be seen that the Financial Department spent about 1 5 more than budget grant owing to the appointment of a Deputy Secretary and the employment of a junior off on special duty The Revenue Department presents an excess of 1,1 on account of acting arrangeme and the employment of a special officer on deputation in Burma and Assam The saving of 1 4 in Public Works Department occurs almost entirely under Salaries, owing to the absence of some of higher officers on leave The charge in Burma now represents the amalgamated Secretariat for the wh Province, the budget having been exceeded chiefly in the cost of telegrams The expenditure in Ben includes the salaries of the officers employed on the "Statistical account of Bengal and on enqui into the excise systems of Madras and Bombay

| 1887-88 Accounts. | *Secretariat (India)* | 1888 89. Budget. | 1888 89. Revised | 1888 89. Accounts |
|---|---|---|---|---|
| 31 3 | Financial Department | 31 6 | 33 4 | 33 1 |
| 22 3 | Home Department | 21 7 | 21 8 | 22 2 |
| 42 3 | Foreign Department | 40 4 | 41 5 | 40,9 |
| 18 1 | Revenue and Agriculture | 18 6 | 19,7 | 19 7 |
| 7 | Translator s Department | 7 | 7 | 7 |
| 28 7 | Public Works Department | 30 2 | 27 7 | 28 8 |
| 143 4 | TOTAL | 143 2 | 144 8 | 145 4 |

84 The *Tour charges* in India fell short of the budget owing apparently to the Viceroy s tours hav been curtailed while in the North Western Provinces and Oudh the tours were more extended than contemplated in the budget

## Section D -SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

85 The new charge in Burma on account of *Board of Revenue and Financial Commissioner* is occ sioned by the appointment of a Financial Commissioner for that Province with effect from 1st June 188 The fluctuations under *Commissioners* in the Central Provinces Bengal, and the North Western Province and Oudh arise from absences on leave or deputation In Bengal the difference is also due in part the temporary appointment of an Additional Commissioner in Patna

86 The saving in the India *Account Officers* accrued in the Comptroller and Auditor General s Depar ment from which one officer was deputed to officiate in a leave vacancy at Madras another at Bombay ar a third in the Paper Currency Office He also employed temporary establishments to a smaller extent th was anticipated The increase in Burma was caused by the appointment of an additional officer ai clerks to the Comptroller s Office consequent on the annexation of Upper Burma The Accounts Offic at Lahore had not its full complement of officers throughout the year The fluctuations in Bombay a attributable to changes in the Gazetted staff The decrease in the *allowance to Presidency Banks* is di to the new contracts having come fully into operation during 1888 89

87 The great increase in Bengal on account of *General Establishment of Local Fund Offices* arise out of a change in the accounts, whereby the establishments entertained by District Boards are no included in this head instead of being distributed under Education Pounds, Ferries &c In Madr the number of Punchayats and Unions was increased during the year The *Upper Burma charges* ha diminished as compared with 1887 88 owing chiefly to the amalgamation of the Secretariats as note above, but there have also been savings in the Grant for Commissioners The Budget made no provisic for the audit of District Fund accounts in addition to which the actuals shew excess expenditure c account of acting arrangements resulting from privilege leave vacancies, and for postage and telegram The reduction in *Other charges* India as compared with 1887 88 ensues from the present practice charging rents rates and taxes against the several departments for which they are paid

88 In *England* there were decreases of 1 5 in salaries, 1 9 in charges of the store department, 4 law charges 2,0 in telegrams and 1 6 in office contingencies while 1 5 more than the budget w spent on the management of Debt, and 1 6 on account of the administration in India owing to t Member of the Royal Commission on gold and silver deputed from this country being detained in Engla longer than had been anticipated The estimate for Currency Notes, which was framed on the avera of previous years, proved too high

## 10A —Law and Justice—Courts of Law

| | | | India | Central Provinces | Burma | Assam | Bengal | N W Provinces and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| High Courts Chief Courts Recorders Court and Judicial Commissioner | Accounts | 1887 88 | 5 | 5 9 | 15 5 | 1 | 105.9 | 42 7 | 29 [illegible] | 49 2 | 69 0 | 31[illegible] |
| | Budget | 1888-89 | 5 | 6 2 | 16 9 | | 114 5 | 4 2 | 3 8 | 49 | 19 8 | 331 |
| | Revised | 1888-89 | 5 | 6 2 | 15 5 | | 108 0 | 4 7 | 31 0 | 53 1 | 67 1 | 327 |
| | Accounts | 1888-89 | 5 | 6 1 | 14 9 | | 1[illegible]8 1 | 42 1 | 34 5 | 54 1 | 67 2 | 327 |
| Law Officers | Accounts | 1887 88 | 3 | | 4 5 | 6 | 26 1 | 7 5 | 3 8 | 12 2 | 15 6 | 70 |
| | Budget | 1888 89 | 3 | | 4 9 | 1 2 | 25 8 | 7 3 | 3 6 | 10 5 | 16 5 | 70 |
| | Revised | 1888 89 | 3 | 2 | 4 3 | 6 | 27 0 | 7 6 | 4 0 | 12 2 | 19 4 | 5 |
| | Accounts | 1888 89 | 3 | 2 | 4 1 | 5 | 27 7 | 7 8 | 4 0 | 13 7 | 19 5 | 77 |
| Civil and Sessions Courts | Accounts | 1887 88 | 8 2 | 2 4 | 3 6 | 13 4 | 401 4 | 208 2 | 117 4 | 226 5 | 187 9 | 1 172 |
| | Budget | 1888-89 | 7 8 | 2 | 3 6 | 14 2 | 411 9 | 207 6 | 120 [illegible] | 22[illegible] 3 | 18[illegible] 5 | 1 183 |
| | Revised | 1888-89 | 8 2 | 2 6 | 3 6 | 13 8 | 413 5 | 209 5 | 117 5 | 225 1 | 188 1 | 1 181 |
| | Accounts | 1888-89 | 8 1 | 2 5 | 3 5 | 14 0 | 415 6 | 210 3 | 11[illegible] | 2[illegible]5 8 | 187 3 | 1 184 |
| Court of Small Causes | Accounts | 1887 88 | 4 | 3 7 | 3 0 | | 20 6 | 6 6 | 3 7 | 8 2 | 23 0 | 69 |
| | Budget | 1888 89 | 4 | 3 8 | 3 2 | | 2[illegible] 3 | 6 8 | 4 1 | 8 [illegible] | 24 4 | 71 |
| | Revised | 1888 89 | 4 | 3 7 | 3 1 | | 19 8 | 6 6 | 3 7 | 8 4 | 23 9 | 69 |
| | Accounts | 1888 89 | 4 | 3 7 | 3 1 | | 19 7 | 6 6 | 3 8 | 8,4 | 23 9 | 69 |
| Criminal Courts | Accounts | 1887 88 | 12,4 | 60 0 | 82 8 | 36 6 | 214 7 | 150 2 | 121 8 | 90 2 | 128 4 | 897 |
| | Budget | 1888-89 | 11 8 | 60 7 | 87 0 | 38 4 | 220 0 | 154 6 | 120 3 | 100 9 | 129 5 | 923 |
| | Revised | 1888-89 | 10 9 | 59 0 | 85 3 | 37 8 | 215 0 | 151 6 | 123 3 | 93 5 | 125 9 | 902 |
| | Accounts | 1888-89 | 11 [illegible] | 58 4 | 84 4 | 38 0 | 216 0 | 150 4 | 123 9 | 93 8 | 125 9 | 901 |
| Other Courts of Justice. | Accounts | 1887 88 | | | | | 7 2 | | | 6,4 | 9 8 | 23 |
| | Budget | 1888-9 | | | | | 7 2 | | | 5 7 | 9 7 | 22 |
| | Revised | 1888-9 | | | | | 7 2 | | | 5 6 | 9 8 | 22 |
| | Accounts | 1888-9 | | | | | 7 6 | | | 5 8 | 9 4 | 22 |
| Refunds | Accounts | 1887 88 | 2 4 | 1 7 | 9 8 | 9 | 14 7 | 3 6 | 3 3 | 5 8 | 2 8 | 45 |
| | Budget | 1888 9 | 2 | 1 3 | 7 8 | 1 2 | 13 6 | 3,4 | 3 6 | 5,4 | 3 0 | 39 |
| | Revised | 1888 9 | 1 3 | 1 8 | 8 5 | 6 | 14 9 | 3 6 | 3 5 | 6 1 | 2 8 | 43 |
| | Accounts | 1888 9 | 1 3 | 2 0 | 9 1 | 5 | 14 8 | 3 5 | 3 9 | 6,0 | 3,2 | 44 |
| Other Charges (Pleadership Examinations) | Accounts | 1887 88 | | | | | 5 | 2 8 | | 4 | | 3 |
| | Budget | 1888 89 | | | | | 6 | 1 2 | | 5 | | 2 |
| | Revised | 1888 89 | | | | | 6 | 6 | | 5 | | 1 |
| | Accounts | 1888 89 | | | | | 7 | 1 4 | | 5 | | 2 |

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

### 19A —Law and Justice—Courts of Law—*continued*

| | | India | Central Province | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras. | Bombay | Tot |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Upper Burma Charges | Accounts 1887 88 | | | 51 6 | | | | | | | F |
| | Budget 1888 89 | | | 67 8 | | | | | | | 6 |
| | Revised 1888 89 | | | 61 0 | | | | | | | 6 |
| | Accounts 1888 89 | | | 62 3 | | | | | | | 6 |
| TOTAL | Accounts 1887 88 | 24 2 | 73,7 | 170 8 | 51 6 | 794 1 | 421 6 | 279 0 | 398 9 | 4 6 5 | 2 6 |
| | Budget 1888 89 | 21 0 | 74 5 | 191 2 | 55 0 | 813 9 | 423 1 | 283,4 | 406 9 | 442 4 | 2 71 |
| | Revised 1888 89 | 21 6 | 74 1 | 181 3 | 52 8 | 806 0 | 422 2 | 286 0 | 404 5 | 437 | 2 68 |
| | Accounts 1888 89 | 21 6 | 72 9 | 181 4 | 53 0 | 810 2 | 422 1 | 287 6 | 408 1 | 436 4 | 2 6 |

| | | Sterling | Exchange | Total | | | Tot |
|---|---|---|---|---|---|---|---|
| England | Accounts 1887 88 | 5 | 2 | 7 | Total including England | Accounts 1887 88 | 2 6 |
| | Budget 1888 89 | 1 4 | 6 | 2,0 | | Budget 1888 89 | 2 7 |
| | Revised 1888 89 | 7 | 3 | 1 0 | | Revised 1888 89 | 2 6 |
| | Accounts 1888 89 | 6 | 3 | 9 | | Accounts 1888 89 | 2 6 |

89 The fluctuation under *High Courts* is largely due to the absence of officers on leave but in Bu the new appointment of Registrar was not filled up and in the Punjab and Madras the Additional Ju was engaged for a longer period than was contemplated in the budget The new charge in the Cer Provinces under *Law Officers* refers to the recently created office of Government Pleader The A budget was too high, while in Bengal the actuals are high owing to additional allowances draw privilege leave vacancies and to larger fees than were expected having been granted to Counse criminal cases. The high charge in Madras is caused by the transfer to this head of Pleaders which were formerly treated as district contingencies, and partly to some important cases which a during the year and which necessitated the payment of special fees The large payment in Bombay is to the prosecution of Jághírdár Hanmantrao and the refund to Mr Wilson of his expenses in connec with the charges brought against him by the Dewan of Cambay The rise in Bengal on account of *and Sessions Courts* is due to the appointment of additional Subordinate Judges and Munsiffs s 1887 88 to increased outlay on establishments for serving processes, and on supplies and ser and contingencies The North Western Provinces budget was too low and an extra Judge was appo at Ghazipur The saving in the Punjab is composed of numerous items, and in Bombay it is effecte contingencies and process serving As regards *Criminal Courts* the small amount charged in the tral Provinces is ascribed to the reduced scale of diet money now granted to witnesses in criminal c In Burma the establishments have been revised and the budget was raised to provide for the addit cost but the new scheme was introduced later than was expected The fluctuations in the other Prov are due to absences on leave but in Bengal additional expenditure was incurred for Deputy Magist establishments and in Madras the budget allowed for a revision of establishments but it was not c out The *Upper Burma charges* fell short of the budget owing to delay in giving effect to the ganisation mentioned above In *England* the budget provided for the outfit allowance of three Ju whereas no Judge came to India in the year

### 19B —Law and Justice—Jails

| | | India | Central Province | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay |
|---|---|---|---|---|---|---|---|---|---|---|
| Jail Manufactures | Accounts 1887 88 | 1 3 | 24 6 | 11 3 | 1 5 | 52 9 | 18,4 | 14 1 | 11 5 | 6 7 |
| | Budget 1888 89 | 1 1 | 32 4 | 13 8 | 1 2 | 62 0 | 21 0 | 15 5 | 17 0 | 8 5 |
| | Revised 1888 89 | 1 3 | 25 2 | 12 7 | 1 2 | 66 0 | 19 5 | 15 5 | 13 7 | 8 4 |
| | Accounts 1888 89 | 1 2 | 26 5 | 14 5 | 1 5 | 64 9 | 17 5 | 14 4 | 12 7 | 7 6 |
| Other Jail Charges | Accounts 1887 88 | 5 9 | 2 8 | 59 8 | 8 2 | 100 2 | 88 2 | 72 8 | 71 8 | 47 6 |
| | Budget 1888 89 | 6 5 | 25 0 | 61 2 | 10 6 | 109 0 | 88 6 | 70 8 | 73 3 | 50 0 |
| | Revised 1888 89 | 6 0 | 29 1 | 66 4 | 8 8 | 110 0 | 93 9 | 76 5 | 69 3 | 50 3 |
| | Accounts 1888 89 | 4 6 | 29 0 | 70 8 | 8 3 | 114 7 | 93 9 | 77 1 | 70 3 | 52 3 |
| Convict Charges at Port Blair and Nicobars | Accounts 1887 88 | 127 3 | | | | | | | | |
| | Budget 1888 89 | 108 9 | | | | | | | | |
| | Revised 1888 89 | 1 8 7 | | | | | | | | |
| | Accounts 1888 89 | 125 6 | | | | | | | | |
| Other Charges | Accounts 1887 88 | 8 | | | | | | | | 1 |
| | Budget 1888 89 | 8 | | | | | | | | |
| | Revised 1888 89 | 9 | | | | | | | | |
| | Accounts 1888 89 | 7 | | | | | | | | |
| Upper Burma Charges | Accounts 1887 88 | | | 17 0 | | | | | | |
| | Budget 1888 89 | | | 23 0 | | | | | | |
| | Revised 1888 89 | | | 26 6 | | | | | | |
| | Accounts 1888 89 | | | 26 1 | | | | | | |
| TOTAL | Accounts 1887 88 | 135 3 | 51,4 | 88 1 | 9,7 | 153,1 | 106 6 | 86,9 | 86 3 | 54 4 |
| | Budget 1888 89 | 117 3 | 57,4 | 98 0 | 11 8 | 171 0 | 109 6 | 86 3 | 90 3 | 58 5 |
| | Revised 1888 89 | 136 9 | 54,3 | 105 7 | 10 0 | 176 0 | 113 2 | 92,0 | 83,0 | 58 7 |
| | Accounts 1888 89 | 132 1 | 55 5 | 111,4 | 9 8 | 179 6 | 111,4 | 91 5 | 83,0 | 59 9 |

**Section D —SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.***

90 The saving under *Jail Manufactures* in the Central Provinces, as compared with the Budget, is to curtailed expenditure on raw materials in the Jubbulpore School of Industry consequent on a falling n the demand for tents The increased expenditure in Bengal is counterbalanced by increased receipts ioted in para 75 The Madras budget was too high The saving in *other Jail charges*, India, is le up of numerous small items The large expenditure in the Central Provinces is ascribed (1) to ease in the number of prisoners, (2) to improved dietary of short term men, and (3) to high prices grain The excess in Burma is largely due to transport charges, the District Jails not affording suffi t accommodation, as well as to large demands for rations, hospital expenses and petty construc- and repairs The expenditure was over estimated in Assam The increase in Bengal was in rations clothing and in the North Western Provinces and Oudh in rations In the Punjab the budget was eded in consequence (1) of an increase in the Jail population (2) of the high prices of food grains h prevailed in the Province and (3) of the erection of a new Central Jail at Mooltan The Madras ng occurred in the cost of rations, owing it is reported to more careful supervision over the expendi , but this saving was partly counterbalanced by increased expenditure for clothing and bedding Bombay increase is spread over many items, supplies and services being the chief The India get for *Convict charges at Port Blair and Nicobars* was too low and did not provide sufficiently stores A part of this increase is met by improved receipts as noted in para. 75 The head *Other ges* in India includes the cost of Indian convicts in the Straits The rise in *Upper Burma charges* sists of rations and other charges, a larger number of convicts having been admitted into jail than provided for in the Budget

## 20 —Police

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| dency Police | Accounts | 1887 88 | | | | | 31 7 | | | 21 7 | 30 1 | 83,5 |
| | Budget | 1888-89 | | | | | 32 2 | | | 22 5 | 31,5 | 86 2 |
| | Revised | 1888-89 | | | | | 33 2 | | ... | 22,4 | 30 6 | 86 2 |
| | Accounts | 1888-89 | | | | | 32 0 | | | 22 3 | 30 7 | 85 0 |
| rintendence | Accounts | 1887 88 | | 3 7 | 4 0 | 3 2 | 11 7 | 12 8 | 13 4 | 11 2 | 4 3 | 64,3 |
| | Budget | 1888 89 | | 3 8 | 4 6 | 3 2 | 11 6 | 11 7 | 13 5 | 11 3 | 4 5 | 64,2 |
| | Revised | 1888 89 | | 4 6 | 6 4 | 3 5 | 11 6 | 13 3 | 12 7 | 11 3 | 4 9 | 68 3 |
| | Accounts | 1888 89 | | 4 5 | 6,5 | 3 5 | 11 3 | 13 2 | 12 9 | 11 4 | 4 8 | 68 1 |
| ict Executive rce | Accounts | 1887 88 | 31,4 | 121 8 | 256 4 | 41 3 | 384 5 | 355 6 | 241 8 | 325 7 | 314 1 | 2 072 6 |
| | Budget | 1888 89 | 35 4 | 124 0 | 251 | 41 4 | 388 0 | 350 | 242 2 | 331 2 | 330 5 | 2 103,2 |
| | Revised | 1888 89 | 32 7 | 122 6 | 246 1 | 41 5 | 304 0 | 35[illegible] 4 | 24[illegible] 2 | 3[illegible] 5 | 316 7 | 2 0[illegible]4 7 |
| | Accounts | 1888 89 | 32 6 | 121 5 | 240 6 | 40 0 | 394 7 | 35[illegible] 8 | 238 8 | 318 [illegible] | 318,4 | 2 059 0 |
| icipal and Can ment Police | Accounts | 1887 88 | | | | | | | 53 8 | ... | 1,4 | 55 2 |
| | Budget | 1888 89 | | | | | (a) | | 54 3 | | 1 7 | 56 0 |
| | Revised | 1888 89 | ... | ... | | | | | 3 7 | | 1 3 | 55 0 |
| | Accounts | 1888 89 | | | | | | | 53 4 | | 1,4 | 54 8 |
| rnment Rail y Police | Accounts | 1887 88 | 13 7 | 1 6 | | 1 | 9 8 | 3 1 | 12 8 | 5 | 9,5 | 51 1 |
| | Budget | 1888-89 | 14 1 | 1 5 | 3 7 | 1 | 10 8 | 3 5 | 1 [illegible] | 8 | 9 6 | 57 6 |
| | Revised | 1888-89 | 15 6 | 1 6 | | 1 | 10 8 | 3 5 | 12 8 | 7 | 9 7 | 54 8 |
| | Accounts | 1888-89 | 9 3 | 2 0 | | 1 | 10 2 | 2 8 | 13 2 | 6 | 10 1 | 48 3 |
| ge Police | Accounts | 1887 88 | | | 32 5 | 1 | 14 1 | 247 1 | | 6 | 108 2 | 402 6 |
| | Budget | 1888 89 | | | 30 1 | 1 | 14 2 | 240 4 | | 7 | 105 4 | 405 9 |
| | Revised | 1888 89 | | | 37 [illegible] | 1 | 15 0 | 248 7 | | 7 | 87 1 | 388 6 |
| | Accounts | 1888 89 | | | 36 1 | 1 | 16 6 | 248,9 | | 6 | 88 1 | 390,4 |
| al Police | Accounts | 1887 88 | ... | 1 4 | 35 7 | 49 6 | 19 9 | 2 7 | 13 2 | | 60 9 | 183 4 |
| | Budget | 1888 89 | | 2 0 | 42 4 | 49,9 | 18 3 | 2 9 | 13 2 | | 63 2 | 191 9 |
| | Revised | 1888 89 | 3 | 1 6 | 37 6 | 50 4 | 20 [illegible] | 2 7 | 13 3 | 5 | 58 2 | 184 6 |
| | Accounts | 1888 89 | 3 | 1 5 | 35 3 | 51 3 | 18 8 | 2 6 | 13,2 | 5 | 60,4 | 183 9 |
| e Pounds | Accounts | 1887 88 | 4 | 4 8 | 3 | 1 9 | 2 2 | 6 1 | 2 8 | 19 7 | 9 2 | 47,4 |
| | Budget | 1888-89 | 1 | 7 | 3 | 2 7 | 2 2 | 7 0 | 3 3 | 20 2 | 8 5 | 50 0 |
| | Revised | 1888-89 | 3 | 5,3 | 3 | 2,0 | 2 2 | 6 5 | 2 9 | 21 3 | 10 0 | 50 8 |
| | Accounts | 1888-89 | 3 | 5 1 | 3 | 1 9 | 2 4 | 6,4 | 2,9 | 21 8 | 9,9 | 51,0 |
| r Charges | Accounts | 1887-88 | 9 6 | 1 | 8 | | 9 3 | 3 | 2 | 2,6 | 1,4 | 24,3 |
| | Budget | 1888-89 | 10 9 | 2 | 7 | | 2 1 | 4 | 2 | 2 7 | 1 2 | 18,4 |
| | Revised | 1888-89 | 10 8 | 2 | 9 | | 2 2 | 3 | 1 | 2 6 | 1 2 | 18,3 |
| | Accounts | 1888-89 | 10 8 | 1 | 9 | | 2 4 | 3 | 3 | 2 6 | 1 3 | 18,7 |
| r Burma harges. | Accounts | 1887 88 | | | 709 2 | | | | | .. | | 709,2 |
| | Budget | 1888-89 | | | 742 8 | | | | | | | 742 8 |
| | Revised | 1888-89 | | | 789,4 | | | | | | | 789,4 |
| | Accounts | 1888-89 | | | 795 1 | | | | ... | | ... | 795,1 |
| TOTAL | Accounts | 1887 88 | 55,1 | 133,4 | 1,038 9 | 96 2 | 483 2 | 627 7 | 338 0 | 382,0 | 539,1 | 3,693 6 |
| | Budget | 1888-89 | 60 5 | 137 2 | 1 081 9 | 97 4 | 479,4 | 634 1 | 340 2 | 389,4 | 556 1 | 3 776 2 |
| | Revised | 1888-89 | 59 7 | 135 9 | 1 117 7 | 97 6 | 489 0 | 631 4 | 335 7 | 384 0 | 539,7 | 3,770 7 |
| | Accounts | 1888-89 | 53 3 | 134 7 | 1 114 8 | 97 8 | 488 4 | 627,0 | 334 7 | 378,5 | 525 1 | 3,754 3 |

(a) Included under District Executive Forces

**Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued***

91 The charge for *superintendence* was raised during the year in the Central Provinces and in North-Western Provinces and Oudh owing to the formation of a special branch in the office of Inspector General There was also an increase in Burma where one Inspector General was appoint for the whole country, the officer holding that appointment in Upper Burma together with his Depu having been transferred to Rangoon The head *District Executive Force* shews savings on the Budget all Provinces except Bengal where extra expenditure was incurred on account of privilege leave vacanc and for additional police entertained in Darjeeling and Julpaiguri The saving in India has accrued fr reductions in the strength of the Quetta Police and smaller payments as compensation for dearness provisions In the Central Provinces the full complement of Chief and Head Constables and Mount Police was not maintained and economies were effected in the cost of clothing and other fluctuati items The Burma saving is spread over all the classes of charges comprised in this head and result no doubt from the quieter condition of the country The North Western Provinces savin is in the gra for clothing The Punjab and Madras budgets were too high while in Bombay the decline is almost whc due to stoppage of recruiting As regards the *Government Railway Police* the India charge is a sum, a recovery of 6 5 having been deducted from it, instead of being credited to XVII—Police as was former practice The excess in India has occurred on the Sindh Pishin line and in the Central Provinc on the Bengal Nagpur Railway The provision in the Burma budget was not required The increas expenditure for *Village Police* in Burma is due to larger payments on account of Headmen in 1888 while in Bombay there has been a change of classification by which local charges connected with villa accountants are now placed under 3—Land Revenue Allowances to District and Village Officers T small charge for *Special Police* in Burma is ascribed to the abolition of the Burma levy in Tharawady a to transfer of the grant for Police Barracks to the Public Works Department The excess in Assam w spent mainly on arms and accoutrements, petty construction and repair and miscellaneous contingenci The reduction in Bombay has occurred in Mahikantha Palanpur and Rewakantha The Madras a Bombay accounts shew that additional *Cattle Pounds* were established during the year for which t Bombay budget did not provide The large sum paid in 1887 88 as *other charges* in Bengal compri refund of Pound receipts which had been wrongly treated as Provincial revenue in the preceding ye The budget for *Upper Burma Charges* proved inadequate as regards the cost of punitive and Vill Police, and travelling and escort charges and rewards

## 21—Marine

| | | | India | Burma | Assam | Bengal | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| General Supervision and Accounts | Accounts | 1887 88 | 16 3 | | | | | | 16 |
| | Budget | 1888 89 | 16 4 | | | | | | 16 |
| | Revised | 1888 89 | 15 4 | | | | | | 15 |
| | Accounts | 1888 89 | 15 2 | | | | | | 15 |
| Marine Survey and Establishments | Accounts | 1887 88 | 11 0 | 9 | | 6 7 | 1 0 | 1 9 | 21 |
| | Budget | 1888 89 | 12 4 | 8 | | 5 7 | 1 1 | 2 1 | 22 |
| | Revised | 1888 89 | 9 0 | 2 1 | | 5 2 | 9 | 1 9 | 19 |
| | Accounts | 1888 89 | 8 5 | 2 1 | | 5 2 | 8 | 1 9 | 18 |
| Dockyards | Accounts | 1887 88 | 71 6 | | | | | | 71 |
| | Budget | 1888 89 | 69 8 | | | | | | 69 |
| | Revised | 1888 89 | 70 0 | | | | | | 70 |
| | Accounts | 1888 89 | 70 0 | | | | | | 70 |
| Salaries and Allowances of Officers and men afloat | Accounts | 1887 88 | 107 0 | 3 9 | 4 | 8 8 | 3 | 1 | 120 |
| | Budget | 1888 89 | 131 0 | 4 5 | 3 5 | 8 7 | 4 | | 148 |
| | Revised | 1888 89 | 104 0 | 4 4 | 2 2 | 7 1 | 2 | 5 | 118 |
| | Accounts | 1888 89 | 98 6 | 4 4 | 2 2 | 6 7 | 3 | 6 | 112 |
| Marine Stores and Coal for Building and Repairs of Ships | Accounts | 1887 88 | 69 5 | 5 7 | 5 | 7 3 | | | 83 |
| | Budget | 1888 89 | 50 8 | 3 7 | 3 7 | 7 7 | | | 65 |
| | Revised | 1888 89 | 58 5 | 2 0 | 2 2 | 4 7 | | 3 | 67 |
| | Accounts | 1888 89 | 54 4 | 1 9 | 2 5 | 3 8 | | 3 | 62 |
| Pilotage, Pilot Establishment and Vessels | Accounts | 1887 88 | | | 1 | 58 4 | 1 4 | 3 | 60 |
| | Budget | 1888 89 | | | 4 | 56,3 | 1 3 | 3 | 58, |
| | Revised | 1888 89 | | | 4 | 57 0 | 8 | 3 | 58 |
| | Accounts | 1888 89 | | | 3 | 58 3 | | 3 | 58 |

## Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

### 21—Marine—*continued*

| | | | India | Burma | Assa | Bengal | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| Other Charges | Accounts | 1887 88 | 66 2 | 20 9 | 5 8 | 10 4 | | 3 | 103 6 |
| | Budget | 1888 89 | 49 7 | 22 8 | 5 6 | 17 6 | 15 0 | 1 3 | 112 0 |
| | Revised | | 36 2 | 20 3 | 5 5 | 28 1 | | 1 3 | 91 4 |
| | Accounts | | 31 6 | 26 2 | 5 2 | 33 1 | | 2 | 96 3 |
| TOTAL | Accounts | 1887 88 | 341 6 | 31 4 | 6 8 | 91 6 | 2 7 | 2 6 | 476 7 |
| | Budget | 1888 89 | 330 1 | 31 8 | 13 3 | 96 0 | 17 8 | 3 7 | 492 7 |
| | Revised | | 293 1 | 28 8 | 10 3 | 102 1 | 1 9 | 4 3 | 440,5 |
| | Accounts | | 278 3 | 34 6 | 10 2 | 107 1 | 1 1 | 3 3 | 434 6 |
| Deduct amounts transferred to other heads | Accounts | 1887 88 | 8 1 | | | | | | 8 1 |
| | Budget | 1888 89 | 7 1 | | | | | | 7 1 |
| | Revised | | 7 1 | | | | | | 7 1 |
| | Accounts | | 6 3 | | | | | | 6 3 |
| TOTAL | Accounts | 1887 88 | 333 5 | 31 4 | 6 8 | 91 6 | 2 7 | 2 6 | 468 6 |
| | Budget | 1888 89 | 323 0 | 31 8 | 13 3 | 96 0 | 17 8 | 3 7 | 485 6 |
| | Revised | | 286 0 | 28 8 | 10 3 | 102 1 | 1 9 | 4 3 | 433 4 |
| | Accounts | | 272 0 | 34 6 | 10 2 | 107 1 | 1 1 | 3 3 | 428 3 |
| | | | Sterling | Exchange | TOTAL | | | | |
| England | Accounts | 1887 88 | 142 4 | 59 9 | 202 3 | Grand Total India and England | Accounts | 1887 88 | 670 9 |
| | Budget | 1888 89 | 92 0 | 38 7 | 130 7 | | Budget | 1888-89 | 616 3 |
| | Revised | | 97 5 | 45 3 | 142 8 | | Revised | | 576 2 |
| | Accounts | | 102 4 | 47 6 | 15 0 | | Accounts | | 578 3 |

92 The decrease in *General Supervision and Accounts* is chiefly due to the absence on furlough of he Director of the Indian Marine and to economies in the office of the Examiner of Marine Accounts he *Marine Survey* Department was revised after the budget was framed with the result that the number f officers was reduced The large saving in India on account of *Salaries and allowances* is attributed ɔ the employment of a smaller number of officers afloat, and to the late arrival of the new torpedo boats hereby the grants sanctioned for them were only partially used The saving in Bengal is due to the ale of the ' Undaunted The details of the head *Marine Stores and Coal* shew an actual extra xpenditure of 7 2 owing to increased indents received from other Departments involving a large xpenditure for stores, and to unexpected purchases of stores for vessels in Burma On the other hand ,0 was provided for coal and stores for the new torpedo boats but it was eventually not required for the asons stated above The large expenditure in 1887 88 was caused by the operations in Burma as xplained in the report of that year The Burma expenditure was high in 1887 88 owing to the state of ıe country In 1888 89 one of the Arrakan steamers was sold and the other discontinued working n Bengal the demand for coal and stores diminished after the sale of the Undaunted The Budget ı this Province for *Pilotage* was insufficient The head *Other Charges* in India comprises (1) Miscel aneous shore establishments (2) Purchase and hire of ships and (3) Miscellaneous As regards miscel aneous shore establishments the expenditure in 1888 89 exceeds that of 1887 88 by 2, and exceeds ıe budget by 6 chiefly on account of work done by the Agent for Government Consignments for other epartments The savings in purchase and hire of ships and in miscellaneous, amount to 29,3 and 5 5 as ompared with 1887 88 and to 15 4 and 4 3 as compared with the budget, the reduction being due in both ases to the more settled state of the country in Burma In Burma itself the charges for light houses and ght ships exceeded by 1 4 and 2 8 the actuals of the preceding year and the budget owing to repairs one to the light vessel Colombo and to large supplies of stores and provisions The main difference, owever is in a sum of 4 4 paid for steamer service on the Sittang River The large outlay in Ben al comprises payments on account of a new pilot brig under construction in England The Madras udget made provision for a new steam launch which eventually was not required

93 The excess in *England* arose from indents for the Eastern Division of the Indian Marine having e n greater than the estimated requirements

## Section D —SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

### 22 —Education

| | | India | C ntral Prov nces | Burma | Assam | Bengal | N W P and O udl | Punjab | Madras | Bombav | To' |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Direction | Accounts 1887 88 | | 3 1 | 2 6 | | 5 6 | 3 9 | 4 0 | 4 5 | 4 3 | |
| | Budget 1888-89 | | 2 8 | 2 3 | | 5 9 | 3 9 | 4 1 | 4 4 | 4 3 | |
| | Revised 1888-89 | | 2 6 | 1 9 | | 6 0 | 3 9 | 4 4 | 4 7 | 4 4 | 2 |
| | Accounts 1888-89 | | 2 6 | 1 9 | 2 0 | 6 1 | 3 9 | 4 4 | 4 6 | 4 4 | |
| Inspection | Accounts 1887 88 | 9 | 8 3 | 6 2 | 5 4 | 33 6 | 22 9 | 14 4 | 33 9 | 21 2 | 14 |
| | Budget 1888 89 | 1 1 | 9 0 | 6 7 | 6 0 | 45 0 | 24 9 | 14 8 | 29 7 | 21 8 | 1 |
| | Revised 1888 89 | 1 0 | 8 1 | 6 3 | 5 5 | 33 2 | 23 3 | 13 8 | 34 0 | 21 8 | 14 |
| | Accounts 1888 89 | 9 | 8 0 | 6 3 | 3 5 | 34 0 | 22 9 | 13 5 | 33 4 | 22 4 | 14 |
| University | Accounts 1887 88 | | | | | | 2 | 3 2 | | 1 5 | |
| | Budget 1888 89 | | | | | .. | 7 | 3 3 | | 1 5 | |
| | Revised 1888 89 | | | | | | | 3 3 | | 1 5 | |
| | Accounts 1888 89 | | | ... | | | | 3 3 | .. | 1 5 | |
| Government Colleges | Accounts 18 7 88 | 3 7 | 1 6 | | | 54 9 | 11 2 | 4 8 | 22 2 | 26 3 | 12 |
| | Budget 1888 89 | 3 6 | 1 7 | | | 55 8 | 10 9 | 5 3 | 26 6 | 24 6 | 12 |
| | Revised 1888 89 | 3 3 | 1 7 | | | 55 0 | 10 9 | 4 6 | 25 6 | 23 8 | 12 |
| | Accounts 1888 89 | 3 8 | 1 8 | | | 55 1 | 10 9 | 4 8 | 25 5 | 24 1 | 12 |
| Government Schools | Accounts 1887 88 | 5 4 | 37 4 | 11 5 | 10 0 | 17 4 | 98 0 | 58 6 | 61 4 | 177 6 | 6 |
| | Budget 1888 89 | 5 0 | 39 1 | 9 8 | 10 6 | 78 3 | 100 8 | 59 7 | 59 8 | 188 7 | 5 |
| | Revised 1888 89 | 6 0 | 37 7 | 9 4 | 10 1 | 177 8 | 99 1 | 60 3 | 60 3 | 183 2 | 64 |
| | Accounts 1888 89 | 5 8 | 36 8 | 9 6 | 9 9 | 172 5 | 99 7 | 59 6 | 61 7 | 180 5 | 6 |
| Grants-in aid and Payments by results | Accounts 1887 88 | 7 8 | 8 6 | 15 3 | 13 9 | 55 3 | 30 7 | 27 2 | 62 4 | 34 5 | 2 |
| | Budget 1888 89 | 6 5 | 8 3 | 16 4 | 14 7 | 134 2 | 30 3 | 34 5 | 61 6 | 47 9 | 3 |
| | Revised 1888 89 | 5 8 | 8 0 | 14 8 | 14 2 | 54 0 | 9 5 | 29 4 | 63 2 | 42 2 | 26 |
| | Accounts 1888 89 | 6 4 | 7 5 | 13 3 | 14 2 | 55 4 | 29 6 | 29 9 | 50 1 | 41 0 | 2 |
| Scholarships | Accounts 1887 88 | 5 | 2 7 | 1 7 | 1 9 | 23 7 | 5 7 | 5 0 | 1 5 | 5 6 | |
| | Budget 1888 89 | 6 | 3 5 | 1 8 | 2 0 | 18 8 | 6 0 | 8 3 | 2 0 | 7 0 | |
| | Revised 1888 89 | 5 | 2 9 | 1 7 | 2 0 | 21 2 | 5 9 | 6 5 | 1 7 | 5 9 | |
| | Accounts 1888 89 | 6 | 2 8 | 1 6 | 1 9 | 22 1 | 5 5 | 6 0 | 1 6 | 5 9 | |
| Other charges | Accounts 1887 88 | 1 | 3 3 | 8 0 | 8 | 3 6 | 5 5 | 2 5 | 6 4 | 17 0 | |
| | Budget 1888 89 | 1 6 | 3 6 | 10 1 | 8 | 3 2 | 4 4 | 4 1 | 6 1 | 18 0 | |
| | Revised 1888 89 | 1 3 | 3 3 | 10 4 | 5 | 4 1 | 4 9 | 2 1 | 5 9 | 17 2 | |
| | Accounts 1888 89 | 1 | 3 6 | 9 9 | 5 | 3 7 | 4 9 | 2 2 | 5 4 | 18 7 | |
| TOTAL | Accounts 1887 88 | 18 4 | 65 0 | 45 3 | 3 0 | 352 1 | 178 1 | 110 7 | 192 3 | 288 0 | 1 2 |
| | Budget 1888 89 | 19 0 | 68 0 | 47 1 | 34 1 | 341 2 | 181 0 | 134 1 | 190 2 | 313 8 | 1 3 |
| | Revised 1888 89 | 17 ) | 64 3 | 44 5 | 32 3 | 351 3 | 177 5 | 124 4 | 195 4 | 300 0 | 1 3 |
| | Accounts 1888 89 | 17 6 | 63 1 | 42 6 | 32 0 | 348 9 | 177 4 | 123 7 | 188 3 | 298 5 | 1 2 |

| | | Sterl ng | E change | Total | | | |
|---|---|---|---|---|---|---|---|
| England | Account 1887 88 | 6 | 3 | 9 | Grand Total including England | Accounts 188 88 | 1 2 |
| | Budget 1888 89 | 1 3 | 5 | 1 8 | | Budget 1888 89 | 1 3 |
| | Revised 1888 89 | 1 2 | 6 | 1 8 | | Revised 1888 89 | 1 3 |
| | Accounts 1888 89 | 1 1 | 5 | 1 6 | | Accounts 1888 89 | 1 2 |

94 The *Bengal* figures are again incapable of analysis in the usual d t il as the District Boards h not followed the authorized classification This is unsatisfactory as the neces ity for carrying out the p scribed procedure was noticed in the report of last year and the expectation wa entertained that irregularity would not be repeated As it is the Bengal figures must be divided into Provincial and Lc Fxpenditure and this is done in the following statement No satisfactory explanation is received reg ing the discrepancies in the Local Accounts but the Provincial Account has been affected by following circumstances The excess over Budget under *Inspection* is due to the appointment of assistant Mahomedan Inspectors with establishment after the Budget was framed and under *Scholars* to unexpected arrear payments

| | Provincial Account | | | | | | | | Loc Accou |
|---|---|---|---|---|---|---|---|---|---|
| | Direc tion | I spec tion | Govt Colleges | Govt Schools | Grants-in aid a d payments by results | Scholar-ships | Other charges | Total Provinc al | |
| Accounts 1887 88 | 5 6 | 33 6 | 4 9 | 68 3 | 55 3 | 21 0 | 3 5 | 242 2 | 10 |
| Budget 1888-89 | 5 9 | 32 4 | 55 8 | 70 6 | 54 6 | 18 8 | 3 2 | 241 3 | 0 |
| Revised 1888-89 | 6 0 | 33 2 | 55 0 | 67 8 | 54 0 | 21 2 | 4 1 | 241 3 | 11 |
| Accounts 1888-89 | 6 1 | 34 0 | 55 1 | 69 6 | 55 3 | 21 9 | 3 8 | 245 8 | 10 |

## Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

95 As regards the other Provinces the charge in Assam for *Direction* is new and appears for the first time this year It is due to the designation of Inspector of Schools in that Province having been changed to Director of Public Instruction from 1st January 1889 and the charge is counterbalanced by an abatement under *Inspection* The saving under *Inspection* in the North Western Provinces and Oudh has accrued from the retirement of an officer whose place was not filled up The Madras budget provided for the revised scale of Inspectors, but effect was not given to it till late in the year The *University* in the North Western Provinces and Oudh is now treated in the accounts as a Local Fund and hence there is no expenditure under this head The Madras expenditure on *Government Colleges* now embraces the charges of the Teachers College and the College of Agriculture formerly taken under Government Schools The Madura College has been abolished with effect from 1st January 1889 As regards *Government Schools* the short charge in the Central Provinces is due to general savings and in Burma to the abolition of the Normal School at Rangoon and other economies The fluctuations in Bombay occur mainly under the heads Head Masters and Teachers, Grants to Municipal and Cantonment Schools and in the Local Expenditure As regards *Grants in aid and Payments by results* the expenditure in Burma is more uncertain than in other Provinces owing to the state of the country In the Punjab the building and miscellaneous grants were not fully drawn and in Madras the schools were unable to take full advantage of the rules for result payments, as owing to a reorganisation of the Inspecting Agency the necessary examinations could not be held The Bombay expenditure was particularly small in 1887 88 Of the saving in 1888 89 about 3,9 occurs in the local grants and the rest is largely nominal as it represents building grants provided for here but charged in the Public Works Department Under *Scholarships* the excess in Bengal comprises arrear payments The Punjab and Bombay estimates were too high The saving in *Other charges* in the Punjab is attributed mainly to the estimate for Technical Education not having been fully utilised This head 'Other charges" includes grants for the encouragement of Literature and to Book Societies, and charges of Book Depôts and Registration of Books &c

## 23—Ecclesiastical

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Church of England | Accounts | 1887 88 | 124 | 39 | 43 | 12 | 130 | 176 | 17 | 259 | 215 | 1170 |
| | Budget | 1888 89 | 135 | 38 | 43 | 14 | 137 | 193 | 168 | 205 | 232 | 1225 |
| | Revised | | 1[illegible]2 | 38 | 31 | 12 | 123 | 178 | 190 | 255 | 219 | 1118 |
| | Accounts | | 98 | 37 | 32 | 12 | 121 | 172 | 191 | 259 | 218 | 1140 |
| Church of Scotland | Accounts | 1887 88 | 6 | | 3 | | 12 | 13 | 18 | 20 | 26 | 98 |
| | Budget | 1888-89 | 8 | | 6 | | 12 | 10 | 6 | 28 | 27 | 97 |
| | Revised | | 7 | | 3 | | 15 | 11 | 9 | 21 | 31 | 97 |
| | Account | | 7 | | | | 14 | 12 | 19 | 20 | 30 | 102 |
| Allowance to other Clergymen | Accounts | 1887 88 | 4 | | 4 | | 8 | 4 | | 3 | 21 | 44 |
| | Budget | 1888 89 | 2 | | 4 | | 9 | 4 | 2 | 4 | 18 | 43 |
| | Revised | | 3 | | 5 | | 8 | 4 | 2 | 4 | 20 | 46 |
| | Accounts | | 3 | | 5 | | 8 | 19 | 1 | 3 | 20 | 59 |
| Upper Burma | Accounts | 1887 88 | | | 14 | | | | | | | 14 |
| | Budget | 1888 89 | | | 27 | | | | | | | 27 |
| | Revised | | | | 18 | | | | | | | 18 |
| | Accounts | | | | 18 | | | | | | | 18 |
| Other Charges | Accounts | 1887 88 | 26 | 8 | 11 | 4 | 32 | 39 | 40 | 48 | 49 | 257 |
| | Budget | 1888 89 | 27 | 10 | 11 | 6 | 42 | 45 | 36 | 54 | 43 | 274 |
| | Revised | | 6 | 10 | 11 | 4 | 4 | 47 | 43 | 47 | 49 | 271 |
| | Accounts | | 2[illegible] | 9 | 11 | 4 | 34 | 30 | 31 | 48 | 49 | 242 |
| TOTAL | Accounts | 1887 88 | 160 | 47 | 75 | 16 | 182 | 232 | 230 | 330 | 311 | 1583 |
| | Budget | 1888 89 | 172 | 48 | 91 | 20 | 200 | 252 | 212 | 351 | 320 | 1666 |
| | Revised | | 138 | 48 | 68 | 16 | 180 | 24 | 244 | 327 | 319 | 1580 |
| | Accounts | | 134 | 46 | 66 | 16 | 177 | 233 | 242 | 330 | 317 | 1561 |

| | | | Sterling | Exchange | Total |
|---|---|---|---|---|---|
| England | Accounts | 1887 88 | 6 | 2 | 8 |
| | Budget | 1888 89 | 3 | 1 | 4 |
| | Revised | | 5 | 2 | 7 |
| | Accounts | | 5 | 3 | 8 |

| Total including England | | | |
|---|---|---|---|
| | Accounts | 1887-88 | 159,1 |
| | Budget | 1888-89 | 1670 |
| | Revised | | 1587 |
| | Accounts | | 1569 |

96 These charges vary according to the number of chaplains on leave out of India and were particularly small this year in *India* and *Burma* owing to the absence on leave of the Bishop of Calcutta and the Bishop of Rangoon The *Madras* charges were diminished by the temporary transfer to the *Bengal*

**Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued***

establishment of an A sistant Chaplain of the Church of Scotland The *English* budget made pro for six chaplains whereas eleven chaplains came out during the year

## 24—Medical

| Charges | | Ind a | Central Prov inces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | T |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Medic l Establish ments | Accounts 1887 88 | 10 5 | 18 2 | 10 8 | 9 7 | 47 6 | 41 3 | 30 1 | 43 6 | 2, 1 | |
| | Budget 1888 89 | 9 7 | 18 1 | 13 4 | 10 2 | 58 6 | 45 7 | 31 9 | 47 1 | 27 1 | |
| | Revised 1888 89 | 9 4 | 16 8 | 12 8 | 9 7 | 58 6 | 41 7 | 33 2 | 48 7 | 28,4 | |
| | Accounts 1888 89 | 9 5 | 16 8 | 12 7 | 9 5 | 53 2 | 41 5 | 32 3 | 46 6 | 28 4 | |
| Vaccine Establish ments and Sani tary Commi sioner | Accounts 1887 88 | 6 1 | 4 0 | 2 5 | 1 5 | 17 5 | 15 2 | 9 9 | 21 3 | 26 0 | |
| | Budget 1888 89 | 6 2 | 5 0 | 2 5 | 1 9 | 18 3 | 16 0 | 10 8 | 21 0 | 27 4 | |
| | Revised 1888 89 | 5 6 | 4 3 | 2 4 | 1 7 | 18 3 | 15 2 | 10 2 | 20 6 | 25 1 | |
| | Accounts 1888 89 | 6 | 4 3 | 2 4 | 1 7 | 18 5 | 14 8 | 10 3 | 20 7 | 25 2 | |
| Medical Colleges and Schools | Accounts 1887 88 | | | 3 | | 24 4 | 2 4 | 9 6 | 15 8 | 17 2 | |
| | Budget 1888 89 | | | 3 | | 22 9 | 2 6 | 9 4 | 15 6 | 17 3 | |
| | Revised 1888 89 | | | 3 | | 22 9 | 2 5 | 9 6 | 15 4 | 16 7 | |
| | Accounts 1888 89 | | | 2 | | 25 8 | 2 7 | 9 8 | 15 6 | 16 8 | |
| Government Hospi tals and Dispen saries | Accounts 1887 88 | 2 9 | 7 2 | 2 6 | 6,4 | 40 8 | 38 6 | 25 1 | 72 2 | 60 2 | |
| | Budget 1888 89 | 3 4 | 8 7 | 2 6 | 7 5 | 34 4 | 38 5 | 26 9 | 70 7 | 62 0 | |
| | Revised 1888 89 | 3 1 | 8 2 | 2 3 | 7 8 | 34 5 | 39 4 | 26 1 | 66 7 | 61 1 | |
| | Accounts 1888 89 | 3 3 | 7 7 | 2 7 | 7 8 | 38 7 | 39 7 | 26 3 | 73 4 | 59 6 | |
| Lunatic A ylum | Accounts 1887 88 | 9 | 1 7 | 2 3 | 7 | 10 8 | 6 2 | 3 5 | 8 8 | 10 8 | |
| | Budget 1888 89 | 3 | 1 8 | 2 3 | 7 | 11 5 | 6 1 | 5 0 | 9 1 | 11 7 | |
| | Revised 1888 89 | 4 | 1 7 | 2,4 | 7 | 11 5 | 6 3 | 3 3 | 8 7 | 10 7 | |
| | Accounts 1888 89 | 4 | 1 8 | 2 4 | 7 | 10 8 | 6 3 | 3 4 | 8 9 | 10 8 | |
| Grants for Medical Purposes | Accounts 188 88 | 1 4 | 2 | 2 2 | 2 | 3 | 5 | | 1,4 | 3 | |
| | Budget 1888 89 | 1 4 | 4 | 1 1 | 3 | 3 | 5 | | 1 4 | 2 | |
| | Revised 1888 89 | 1 4 | 2 | 1 1 | | 3 | 5 | | 1 2 | 4 | |
| | Accounts 1888 89 | 1 2 | 1 | 1 5 | 1 | 3 | 5 | | 1 0 | 3 | |
| Other Charges | Accounts 1887 88 | | | 1,4 | | 3 9 | 4 | 3 | 3 0 | 4 9 | |
| | Budget 1888 89 | | | 1 6 | | 2 4 | 4 | 2 | 3 4 | 4,4 | |
| | Revised 1888 89 | | | 1 4 | | 3 5 | 4 | 1 | 2 6 | 3 8 | |
| | Accounts 1888 89 | | | 1 3 | | 4 1 | 3 | 1 | 2,5 | 3 8 | |
| Upper Burma char ges | Accounts 1887 88 | | | 20 5 | | | | | | | |
| | Budget 1888-89 | | | 20 0 | | | | | | | |
| | Revised 1888-89 | | | 14 7 | | | | | | | |
| | Accounts 1888-89 | | | 15 5 | | | | | | | |
| TOTAL | Accounts 1887 88 | 21 8 | 31 3 | 42 6 | 18 5 | 145 3 | 104 6 | 78,5 | 166 1 | 146 5 | |
| | Budget 1888 89 | 21 0 | 34 0 | 43 8 | 20 6 | 148 4 | 109 8 | 84 2 | 118 3 | 150 1 | |
| | Revised 1888 89 | 19 9 | 31 2 | 37 4 | 19 9 | 149 6 | 100 0 | 82 5 | 103 9 | 146 2 | / |
| | Accounts 1888 89 | 20 0 | 30 7 | 38 , | 19 8 | 151 4 | 105 8 | 82 2 | 168 7 | 144 9 | |

| | | Sterl ing | Ex change | Total | | |
|---|---|---|---|---|---|---|
| England | Accounts 1887 88 | 6 9 | 2 9 | 9 8 | Total including Eng land — Accounts 1887 88 | 7 |
| | Budget 1888 89 | 7 2 | 3 0 | 10 2 | Budget 1888 89 | , |
| | Revised 1888 89 | 6 0 | 3 2 | 10 1 | Revised 1888 89 | , |
| | Accounts 1888 89 | 6 8 | 3 2 | 10 0 | Accounts 1888 89 | |

97 The expenditure on *Medical Establishments* is necessarily fluctuating as it depend largely or number of absentees and the standing of the officers actually on duty In Burma this head is now det with a portion of the allowances sanctioned for the Inspector General of Prisons and for the Secre to that officer as they are also in charge of the Civil Medical Administration of the Province The N Western Provinces budget was too high and the Bombay budget too low The saving in Bor under *Vaccine Establishments and Sanitary Commissioner* resulted from the retirement of the San Commissioner in the beginning of the year, and from his successor commencing on the minimum s of the office The Bengal Budget for *Medical Colleges and Schools* omitted to provide for the s of the Ophthalmic Surgeon The excess in this Province as compared with 1887 88 is due partl the payment of arrear charges and partly to larger outlay on Supplies and Services and Contingen The Bengal Budget for *Government Hospitals and Dispensaries* was inadequate The excess ir North Western Provinces and Oudh is caused by the opening of new dispensaries The Madras Bu was insufficient, especially in the Local Section The Bombay saving is chiefly in grants to Hospitals Dispensaries The small expenditure in the Punjab on *Lunatic Asylums* arises out of a change in accounts, whereby charges payable by District Boards are carried to a Debt head This is expla under the head XX—Medical, where there is a corresponding reduction in the receipts The savin *Other Charges* in Madras accrues from the abolition of the Lock Hospital The reduction in *Up*

**Section D —S ALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued***

*urma Charges* has been effected by transferring the control of Medical Establishments in Upper ırma to the Inspector General at Rangoon Towards the end of 1888 89 the Medical Establishments Upper Burma were reorganised and this will involve some additional expenditure

## 25 —Political

| | | | India | Central Po ces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Mad ras | Bom bay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ıtical Agents | Accounts | 1887 88 | 163 8 | 9 | 1 | 4 0 | | 2 4 | 12 0 | 8 2 | 58 1 | 249,5 |
| | Budget | 1888 89 | 170 4 | 9 | 1 | 4 1 | | 2 7 | 11 9 | 7 ) | 59 1 | 256 7 |
| | Revised | | 161 5 | 0 | 1 | 3,7 | | 2 4 | 13 0 | 7 3 | 58 3 | 247 2 |
| | Accounts | | 164 7 | 9 | 1 | 3 7 | | 2 2 | 12 0 | 7 2 | 58 1 | 248 9 |
| arges on the N V Frontier | Accounts | 1887 88 | 62 0 | | | | | | 22 2 | | | 84 2 |
| | Budget | 1888-89 | 57 0 | | | | | | 21 1 | | | 78 1 |
| | Revised | | 58 8 | | | | | | 23 1 | | | 81 9 |
| | Accounts | | 58 0 | | | | | | 24 2 | | | 82 2 |
| ıtical Subsidies | Accounts | 1887 88 | 118 9 | | | | | | | | — | 118 9 |
| | Budget | 1888 89 | 138 9 | | | | | | | | | 138 9 |
| | Revised | | 183 9 | | | | | | | | | 183 9 |
| | Accounts | | 103 9 | | | | | | | | | 163 9 |
| tertainment of En oys and Chiefs | Accounts | 1887 88 | 3 8 | | 1 | 4 | 1 | | 3 3 | | 1 7 | 9,4 |
| | Budget | 1888 89 | 6 9 | | 2 | 5 | 9 | 1 | 2 8 | | 2 0 | 13 4 |
| | Revised | | 4 2 | | 1 | 4 | 2 | 1 | 3 1 | | 1 7 | 9 8 |
| | Accounts | | 4 3 | | | 4 | 1 | | 3 4 | | 2 0 | 10 2 |
| rbar Presents and Allowances o Vakeels | Accounts | 1887 88 | 8,4 | | 1 | 1 | 3 2 | 1 5 | 1 5 | | 5 7 | 20 5 |
| | Budget | 1888-89 | 7 0 | 1 | | 2 | 1 0 | 4 | 1 6 | | 5,4 | 1, 7 |
| | Revised | | 6 9 | 1 | 1 | 2 | 1,0 | 6 | 2 1 | | 4 6 | 15 7 |
| | Accounts | | 4 7 | | 9 | 1 | 1 1 | 5 | 2 6 | | 4 0 | 1 9 |
| fugees and State prisoners | Accounts | 1887-88 | 47 9 | | 6 | | 6 | 9 0 | 17 4 | 8 | 5 7 | 82 0 |
| | Budget | 1888-89 | 76 9 | | 5 | | 1 0 | 8 7 | 18 ) | 8 | 6 4 | 112 3 |
| | Revised | | 71 3 | | 6 | | 1 5 | 8 6 | 18 5 | 8 | 6 5 | 11) 7 |
| | Accounts | | 66 0 | | 5 | | 1 1 | 8 9 | 18 7 | 8 | 5 7 | 101 7 |
| pper Burma charges | Accounts | 1887 88 | | | 15 5 | | | | | | | 15 5 |
| | Budget | 1888 89 | | | 11 1 | | | | | | | 11 1 |
| | Revised | | | | 15,9 | | | | | | | 15,9 |
| | Accounts | | | | 15 3 | | | | | | | 15 3 |
| her charges | Accounts | 1887 88 | 32 2 | 2 | 1 3 | 1 1 | 1 8 | 1 | 12 5 | 1 | 11 9 | 61 2 |
| | Budget | 1888 89 | 3) 0 | 2 | 1 6 | 4 | 6 | 3 | 4 9 | | 11 6 | 49 6 |
| | Revised | | 30 9 | 1 | 1 3 | 6 | 4 3 | 5 | 8 | 1 | 11 8 | 57 8 |
| | Accounts | | 48 3 | 2 | 1 2 | 5 | 6 0 | 4 | 8 1 | | 11 8 | 76 5 |
| TOTAL | Accounts | 1887 88 | 43 0 | 1 1 | 17 7 | 5 6 | 5 7 | 13 0 | 68 9 | 9 1 | 83 1 | 641 2 |
| | Budget | 1888 89 | 487 1 | 1 2 | 13 5 | 5 2 | 3 5 | 12 2 | 6( 3 | 8 3 | 84 5 | 675 8 |
| | Revised | | 52( 5 | 1 1 | 18 1 | 4 9 | 7 0 | 12 2 | 68 0 | 8 2 | 82 9 | 72? 9 |
| | Account | | 5?9 9 | 1 1 | 18 0 | 4 7 | 8 3 | 12 0 | 6 ( | 8 0 | 81 6 | 712 6 |

| *England* | | | Sterling | Exchange | Total |
|---|---|---|---|---|---|
| ssion to the Court of Persia | Accounts | 1887 88 | 10 0 | 4 2 | 14 2 |
| | Budget | 1888 89 | 10 0 | 4 2 | 14 2 |
| | Revised | | 10 0 | 4 6 | 14 6 |
| | Accounts | | 10 0 | 4 6 | 14 6 |
| r Majesty s Establishment in China | Accounts | 1887 88 | 15 0 | 6 3 | 21 3 |
| | Budget | 1888 89 | 15 0 | 6 3 | 21 3 |
| | Revised | | 15 0 | 6 9 | 21 9 |
| | Accounts | | 15 0 | 7 0 | 22 0 |
| her Charges | Accounts | 1887 88 | 5 6 | 2 4 | 8 0 |
| | Budget | 1888 89 | 2,3 | 1 0 | 3 3 |
| | Revised | | 4 7 | 2 3 | 7 0 |
| | Accounts | | 4 8 | 2 2 | 7 0 |
| otal England | Accounts | 1887 88 | 30 6 | 12 9 | 43 ) |
| | Budget | 1888 89 | 27 3 | 11 5 | 38 8 |
| | Revised | | 29 7 | 13 8 | 43 5 |
| | Accounts | | 29 8 | 13 8 | 43 6 |

| Total including England | | | |
|---|---|---|---|
| | Accounts | 1887 88 | 684 7 |
| | Budget | 1888-89 | 714,6 |
| | Revised | | 766,4 |
| | Accounts | | 756 2 |

98 Of the saving in India under *Political Agents* 2 4 is derived from abolition of the Office of Superin ıdent of Political Pensions in Calcutta and 3 0 from acting arrangements The balance is made up ıefly of short payments to news writers and for secret service The excess in *Charges on the North est Frontier* in the Punjab consists of increased outlay for Jezailchi corps and for great coats supplied to Khyber Rifles The payments in 1888 89 on account of *Political Subsidies* include the amounts short

## Section D —SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued*

drawn by the Amir of Afghanistan in the preceding year as noticed in the last report There nothing special to record in connection with the heads *Entertainment of Envoys and Chiefs* ar *Durbar Presents and Allowances to Vakeels,* which are of a fluctuating character the expenditure beir regulated according to circumstances The India estimates for *Refugees and State prisoners* were tc high The excess in *Upper Burma charges* as compared with the Budget is due to charges connect with the Shan, Mogong and Chin expeditions The pay of the Superintendent Southern Shan States h been increased, and a Superintendent with establishment appointed for the Northern Shan States Additional Assistant Commissioner and Myooks have also been appointed The expenditure groupe under the head *Other Charges* relates to the various Political Missions on the Frontier the charges f the Merwara Battalion in Ajmere the Toll Establishment at the Khyber Pass and rewards for politic services It also includes charges against the Revenues of Berbera and Zaila on the Somali Coast, ar the cost of special political arrangements These latter are always variable and difficult to estimate rr in 1888 89 the excess in India is made up chiefly of two items namely, 4 1 relating to the expenses of t Kabul Mission and 13 1 paid in the Military Department in connection with political arrangements

99 The head *Other Charges* in England records the payment for English stores and variou oth items connected with the Indian political ervice In 1888 89 the account includes a contribution of made towards the cost of a steamer for purposes of commercial navigation on the Upper Karun

## 26 —Scientific and other Minor Departments

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTA |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SCIENTIFIC | | | | | | | | | | | | |
| Survey of India | Accounts | 1887 88 | 179 1 | | | | | | | | | 17 |
| | Budget | 1888 89 | 167 0 | | | | | | | | | 10 |
| | Revised | 1888 89 | 148 7 | | | | | | | | | 14 |
| | Accounts | 1888 89 | 159 9 | | | | | | | | | 15 |
| Botanical Survey | Accounts | 1887 88 | 1 6 | | | | | | | | | |
| | Budget | 1888 89 | 1 9 | | | | | | | | | |
| | Revised | 1888 89 | 1 7 | | | | | | | | | |
| | Account | 1888 89 | 1 8 | | | | | | | | | |
| Geological Survey and Museum | Accounts | 1887 88 | 16 6 | | | | | | | | | 1 |
| | Budget | 1888 89 | 19 1 | | | | | | | | | 1 |
| | Revised | 1888 89 | 15 7 | | | | | | | | | 1 |
| | Accounts | 1888 89 | 14 6 | | | | | | | | | 1 |
| Meteorological Department | Accounts | 1887 88 | 24 4 | | | | | | | | | 2 |
| | Budget | 1888-89 | 26 0 | | | | | | | | | 2 |
| | Revised | 1888-89 | 24 5 | | – | | | | | | | 2 |
| | Accounts | 1888-89 | 24 9 | | | | | | | | | 2 |
| Archæological Department | Accounts | 1887 88 | 11 7 | | | | | | | | 2 | 1 |
| | Budget | 1888 89 | 11 3 | | | | | | | | | 1 |
| | Revised | 1888 89 | 11 | | 6 | | | | | | | 1 |
| | Accounts | 1888 89 | 11 3 | | 6 | | | – | | | | 1 |
| Museums | Accounts | 1887 88 | 6 7 | 2 | 2 | 3 | 1 1 | 2 4 | 3 | 2 5 | 2 | 1 |
| | Budget | 1888 89 | 6 1 | 2 | 2 | 4 | 1 3 | 1 9 | 3 | 2 6 | 1 | 1 |
| | Revised | 1888 89 | 6 6 | 2 | 3 | 1 | 1 2 | 1 9 | 9 | 2 7 | 1 | 1 |
| | Accounts | 1888 89 | 6 5 | 2 | 3 | 2 | 1 3 | 1 7 | 4 | 2 6 | 2 | 1 |
| Other Scientific Departments | Accounts | 1887 88 | | | 3 | | 1 4 | 1 | | 3 4 | 2 1 | |
| | Budget | 1888 89 | | | 3 | | 1 2 | 1 | – | 2 7 | 2 4 | |
| | Revised | 1888 89 | | | 3 | | 1 2 | 1 | | 7 8 | 2 1 | 1 |
| | Accounts | 1888 89 | | | 2 | | 1 2 | 1 | | 7 8 | 2 1 | 1 |
| AGRICULTURAL | | | | | | | | | | | | |
| Experimental Cultivation | Accounts | 1887 88 | 2,4 | 8 | 2 | | 1 | 3 7 | 7 | 5 | 3 3 | 1 |
| | Budget | 1888 89 | 2 8 | 1 4 | 5 | | 1 7 | 4 3 | 1 4 | 6 | 3 9 | 1 |
| | Revised | 1888 89 | 2 4 | 1 1 | 2 | | 1 3 | 4 2 | 9 | 7 | 3 0 | 1 |
| | Accounts | 1888 89 | 1 9 | 7 | 2 | | 2 2 | 4 0 | 1 0 | 7 | 3 9 | 1 |
| Cinchona Plantations | Accounts | 1887 88 | | | | | 10 5 | | | 7 2 | | |
| | Budget | 1888 89 | | | | | 11 5 | | | 7 3 | | 1 |
| | Revised | 1888 89 | | | | | 11 5 | | | 7 5 | | 1 |
| | Accounts | 1888 89 | | | | | 11,4 | | | 6 9 | | 1 |
| Public Exhibitions and Fairs | Accounts | 1887-88 | 2 5 | 4 | | 1 | 6 | 3 5 | 1 7 | 1 6 | 2 0 | |
| | Budget | 1888 89 | 2 | 1 0 | 1 | 1 | | 3 1 | 1 9 | 1,4 | 1 9 | |
| | Revised | 1888 89 | 3 | 6 | 1 | 1 | 8 | 3 0 | 1 6 | 1 4 | 2 / | 1 |
| | Accounts | 1888 89 | | 5 | 1 | 1 | 6 | 2 6 | 1 5 | 1 2 | 1 8 | |
| Bull and Stallion Charges | Accounts | 1887 88 | 23 7 | | | | | | | | | 2 |
| | Budget | 1888 89 | 21 4 | | | | | | | | | 2 |
| | Revised | 1888 89 | 21 4 | | | | | | | | – | 2 |
| | Accounts | 1888 89 | 21 7 | | | | | | | | | 2 |

## Section D—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—concluded

### 26—Scientific and other Minor Departments—continued

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Botanical and other Public Gardens | Accounts | 1887 88 | 3 | 23 | 1 | | 10 1 | 9 0 | 11 7 | 2 5 | 2 5 | 38 |
| | Budget | 1888 89 | 4 | 2 0 | 1 | | 11 1 | 9 2 | 12 0 | 2 5 | 2 1 | 40 c |
| | Revised | | 4 | 2 4 | 1 | | 9,6 | 9 0 | 12 2 | 2 5 | 2 2 | 38 |
| | Accounts | | 3 | 2 4 | 1 | | 9 4 | 8 6 | 12 1 | 2 5 | 2 4 | 37 |
| Other Agricultural Charges | Accounts | 1887 88 | 2 0 | 1 | 2 7 | 1 | | 1 | 3 7 | 4,0 | 9,4 | 22 1 |
| | Budget | 1888 89 | 2 1 | 1 | 3 3 | 1 | | 2 | 4 9 | 5 5 | 10 0 | 26 |
| | Revised | | 1 8 | 1 | 2 8 | 1 | | 1 | 4 0 | 5 1 | 8 8 | 22 8 |
| | Account | | 1 8 | 1 | 2 9 | | 1 | 3 | 4 7 | 4 9 | 8 8 | 23 6 |
| EMIGRATION | | | | | | | | | | | | |
| Emigration | Accounts | 1887 88 | 7 | | | 3,9 | 4 8 | 1 | | 2 1 | | 11 6 |
| | Budget | 1888 89 | 7 | | | 4 8 | 4 9 | 3 | | 2 1 | | 12 8 |
| | Revised | | 7 | | | 4 0 | 4 9 | 3 | | 2 1 | | 12 0 |
| | Accounts | | 9 | | | 3 5 | 4 5 | 2 | | 2 1 | | 11 2 |
| STATISTICS | | | | | | | | | | | | |
| Provincial Statistics | Accounts | 1887 88 | 2 | 1 0 | 2 | 1 | 2 8 | | 1 1 | 5 1 | 1 0 | 11 5 |
| | Budget | 1888 89 | 1 | 1 0 | 3 | 2 | 2 4 | | 1,4 | 3 4 | 5 | 9 3 |
| | Revised | | 1 | 1 0 | 2 | 1 | 2 1 | | 1 0 | 3 6 | 5 | 8 6 |
| | Accounts | | 2 | 1 0 | 2 | 1 | 6 | | 1 0 | 3,4 | 4 | 6 9 |
| Other Statistical Charges | Accounts | 1887 88 | 2 | | | 4 | 1 7 | | 5 | | 7 | 3 5 |
| | Budget | 1888 89 | | | | 3 | 2 1 | | 3 | | 8 | 3 5 |
| | Revised | | | | | 3 | 2 2 | | 7 | | 8 | 4 0 |
| | Accounts | | 1 | | | 3 | 2 0 | | 5 | | 9 | 3 8 |
| Miscellaneous | Accounts | 1887 88 | 4 6 | 1 | | | 2 | 7 | 2 | 7 5 | 1 1 | 14,4 |
| | Budget | 1888 89 | 4 6 | 2 | | | 3 | 7 | 3 | 6 9 | 1 1 | 14 1 |
| | Revised | | 4 6 | 1 | | | 8 | 6 | 1 7 | 7 6 | 1 0 | 15 8 |
| | Accounts | | 5 0 | 1 | | | 2 | 4 | 1 8 | 8 0 | 1 1 | 16 6 |
| Upper Burma | Accounts | 1887 88 | | | 2 | | | | | | | 2 |
| | Budget | 1888-89 | | | 2 | | | | | | | 2 |
| | Revised | | | | 2 | | .. | | | | | 2 |
| | Accounts | | | | | | | | ... | | | |
| TOTAL | Accounts | 1887 88 | 276 7 | 4 9 | 3 9 | 4 9 | 33 3 | 19 6 | 19,9 | 36,4 | 22 5 | 422 1 |
| | Budget | 1888-89 | 263 7 | 6 5 | 5 0 | 5 9 | 36 5 | 19 8 | 22 5 | 35 0 | 22 8 | 417 7 |
| | Revised | | 240 1 | 5 5 | 4 8 | 4 7 | 35 0 | 19 2 | 23,0 | 41,0 | 21 2 | 394 5 |
| | Accounts | | 250,9 | 5 0 | 4 6 | 4 2 | 33 5 | 17 9 | 23 0 | 40 1 | 21 6 | 400 8 |

| | | | Sterling | Exchange | TOTAL | | | | |
|---|---|---|---|---|---|---|---|---|---|
| England | Accounts | 1887-88 | 18 6 | 7 8 | 26,4 | Total including England | Accounts | 1887 88 | 448 5 |
| | Budget | 1888-89 | 20 0 | 8 4 | 28 4 | | Budget | 1888-89 | 446 1 |
| | Revised | | 18 8 | 8 8 | 27 6 | | Revised | | 422 1 |
| | Accounts | | 18 8 | 8 8 | 27 6 | | Accounts | | 428 4 |

100 The amount entered against the *Survey of India* is a net charge after deducting the share of the gross expenditure payable by Provincial Governments This share was greater than was anticipated in the budget and hence the apparent saving The saving in *Geological Survey and Museum* is due largely to leave arrangements in the higher grades and to the appointment of Artist not having been filled The abolition of a fixed travelling allowance to the Director and of conveyance allowance to Assistant Superintendents appointed after June 1887 has also contributed to this result The actuals under *Meteorological Department* are low mainly in consequence of smaller payments to observers The head *Other Scientific Departments* represents donations to Scientific Societies, &c and the Madras Expenditure embraces a grant of 4 6 for the Victoria Technical Institute In Bengal the head *Experimental Cultivation* includes the cost of experiments in silk and of establishing an experimental farm in Burdwan for agricultural purposes The head *Other Agricultural Charges* shews the cost of Veterinary Colleges and Schools and of the Establishments for prevention of cattle disease The Assam Budget for *Emigration* was high *Other Statistical Charges* comprise expenditure for registration of Railway, River and Road borne Traffic and similar items As regards the head *Miscellaneous* it shews the charges for the Board of Examiners at Calcutta and the payments for various Civil Service Examinations The Punjab account includes the expenses of the Jhajjar Fuel and Fodder Reserves an incorporated Local Fund, for which no provision existed in the Budget The increase in Madras is almost entirely in the remuneration granted to Examiners of the Minor Civil Service Examinations, and is counterbalanced by additional receipts as credited under the head XXI—Scientific and Other Minor Departments The Bombay charge is composed almost entirely of payments for the Reporter on the Native Press

## Section E —MISCELLANEOUS

| 1887-88 Accounts. | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| 1,606,1 | RECEIPTS | 1,166,2 | 1,796,5 | 1,792,8 |

101 The leading feature in this section is the large receipt under *Exchange* w shews a gain in excess of the Budget of 536,5 of which 301,7 arose out of transactions nected with subsidized Railway Companies and the Mysore Railway and was excluded the Budget pending orders In addition to these special items, the gain by exchangɛ railway transactions exceeded expectations, owing partly to large withdrawals by the C panies and partly to the fall in the value of the rupee

### XXII —Receipts in aid of Superannuation, Retired and Compassionate Allowances

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | Tc |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Subscriptions to the Military Military Orphan and Medical Retiring Funds | Accounts | 1887 88 | 39 1 | | | | 2 3 | | | 22 6 | 20 1 | |
| | Budget | 1888 89 | 38 0 | | | | 2,0 | | | 25 4 | 18 1 | |
| | Revised | 1888 89 | 38 0 | | | | 2 2 | | | 21 0 | 17 8 | |
| | Accounts | 1888 89 | 36 7 | | | | 3 2 | | | 19 1 | 17 3 | |
| Amount appropriated from the capital account of the Military Orphan Fund | Accounts | 1887 88 | 35 2 | | | | | | | | ... | |
| | Budget | 1888-89 | 32 6 | | | | | | | | | |
| | Revised | 1888-89 | 37 0 | | | | | | | | ... | |
| | Accounts | 1888-89 | 2 3 | | | | | | | | | |
| Subscriptions to the Bengal Civil Fund | Accounts | 1887 88 | 8 2 | 1 7 | 1 3 | 1 2 | 14 9 | 12 0 | 6 6 | 2 | 4 | |
| | Budget | 1888 89 | 6 1 | 1 ( | 1 3 | 1 2 | 1,)2 | 12 2 | 6 5 | 3 | 4 | |
| | Revised | 1888 89 | 5 8 | 1 0 | 1 5 | 1 4 | 15 0 | 12 2 | 6 ) | | 5 | |
| | Accounts | 1888 89 | 6 5 | 1 5 | 1 5 | 1,4 | 15 0 | 12 1 | 7 0 | 1 | 6 | |
| Subscriptions to the Madras Civil Fund | Accounts | 1887 88 | 4 | | | | | | | 8 1 | | |
| | Budget | 1888-89 | 3 | | | | | | | 6 0 | | |
| | Revised | 1888-89 | 3 | | | | | | | 8 0 | | |
| | Accounts | 1888-89 | 3 | | | | | | | 6 8 | | |
| Subscriptions to the Bombay Civil Fund | Accounts | 1887 88 | 1 0 | | | | | | 2 | | 7 0 | |
| | Budget | 1888 89 | 3 | | | | | | 1 | | 7 0 | |
| | Revised | 1888 89 | 3 | | | | | | 1 | | 6 6 | |
| | Accounts | 1888 89 | 2 | | | | | | 1 | | 6 8 | |
| Contributions for Pensions and Gratuities | Accounts | 1887 88 | 27 2 | 3 6 | 3 | 3 | 4 4 | 2 9 | 5 0 | 3 6 | 19 2 | |
| | Budget | 1888 89 | 26 9 | 1 2 | 4 | 3 | 4 5 | 2 0 | 4,4 | 2 5 | 10 6 | |
| | Revised | 1888 89 | 47 0 | 4 8 | 3 | 3 | 4 5 | 2 6 | 5 ) | 4 0 | 20 3 | |
| | Accounts | 1888 89 | 45 9 | 5 6 | 3 | 3 | 4 8 | 2 7 | 5 2 | 5 7 | 20 5 | |
| Upper Burma | Accounts | 1887 88 | | | 1 0 | | | | | | | |
| | Budget | 1888 89 | | | 9 | | | | | | | |
| | Revised | 1888 89 | | | 7 | | | | | | | |
| | Accounts | 1888 89 | | | 6 | | | | | | | |
| Other Items | Accounts | 1887 88 | 2 1 | ) | 2 | 1 | 8 | 7 | 3 | 8 | 6 | |
| | Budget | 1888 89 | 1 3 | 4 | 2 | 1 | 8 | 8 | 3 | 8 | 8 | |
| | Revised | 1888 89 | 1 4 | 4 | 3 | 2 | 8 | 9 | 4 | 1 1 | 8 | |
| | Accounts | 1888 89 | 2 0 | 6 | 3 | 2 | 9 | 9 | 4 | 9 | 8 | |
| TOTAL | Accounts | 1887 88 | 113 2 | 5 6 | 2 8 | 1 6 | 22 4 | 15 6 | 12 1 | 3,) | 47 3 | |
| | Budget | 1888 89 | 10,5 | 3 2 | 2 8 | 1 6 | 22 5 | 15 0 | 11,3 | 35( | 45 9 | |
| | Revised | 1888 89 | 129 8 | 6,8 | 2 8 | 1 9 | 22 5 | 15 / | 1 3 | 34 1 | 46 0 | |
| | Accounts | 1888 89 | 93 9 | 7 7 | 2 7 | 1 9 | 23 9 | 1,)7 | 12 7 | 32 6 | 46 0 | |

| | | | Sterling | Exchange | Total |
|---|---|---|---|---|---|
| England | Accounts | 188 88 | 104 1 | 43 7 | 147 8 |
| | Budget | 1888 89 | 98 1 | 41 2 | 139,3 |
| | Revised | 1888 89 | 103 8 | 48 3 | 152 1 |
| | Accounts | 1888 89 | 104 7 | 4) 7 | 1)3 4 |
| Total including England | Accounts | 1887 88 | | | |
| | Budget | 1888 89 | | | |
| | Revised | 1888 89 | | | |
| | Accounts | 1888 89 | | | |

102 *Subscriptions to the Military Military Orphan and Medical Retiring Funds* are declining the retirement of old subscribers since their places are not filled with new admissions The India estir for *Appropriation from the Capital account of the Military Orphan Fund* was a mistake, as the am

## Section E —MISCELLANEOUS —*continued*

lable was exhausted in 1887 88 except the small sum now credited The next head requiring atten is *Contributions for Pensions and Gratuities* which shews a large excess This excess represents the tribution now levied for the first time in respect of the British Officers employed in the Hyderabad igned Districts In the Central Provinces recoveries were made on account of officers lent to the gal Nagpur and Indian Midland Railways and in Madras on account of officers transferred from the ary Kistna State Railway to the Southern Mahratta Railway Company These recoveries were not cipated when the Budget was framed

103 In *England* there were exceptional receipts this year in consequence of the investment of ain Trust funds There were also small increases in the subscriptions realised on account of the ous Service Funds in India

## XXIII —Stationery and Printing

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ipts from sale of ationery | Accounts | 1887 88 | | 6 | 23 | 1 | 6 | 9 | 100 | 24 | 17 | 245 |
| | Budget | 1888 89 | | 5 | 16 | 1 | 70 | 11 | 12 | 17 | 15 | 147 |
| | Revised | 1888 89 | | | 2,4 | 1 | 67 | 11 | 21 | 33 | 17 | 174 |
| | Accounts | 1888 89 | 2 | 1 | 2,4 | | 80 | 1 | 20 | 28 | 18 | 174 |
| of Gazettes and ier publications | Account | 1887 88 | 40 | 3 | 2 | 1 | 81 | 34 | 3 | 39 | 21 | 224 |
| | Budget | 1888 89 | 30 | 2 | 3 | 1 | 65 | 34 | 2 | 33 | 17 | 157 |
| | Revised | 1888 89 | 54 | 2 | 5 | 1 | 90 | 36 | 3 | 43 | 17 | 251 |
| | Accounts | 1888 89 | 59 | 1 | 4 | 1 | 93 | 33 | 2 | 4,4 | 15 | 252 |
| r Press Receipts | Accounts | 1887 88 | 50 | 9 | 2 | 5 | 75 | 30 | 98 | 35 | 29 | 333 |
| | Budget | 1888 89 | 55 | 9 | 2 | 4 | 77 | 16 | 4[illegible] | 34 | 30 | 267 |
| | Revised | 1888 89 | 60 | 7 | 3 | 3 | 53 | 13 | 46 | 29 | 38 | 252 |
| | Accounts | 1888 89 | 64 | 7 | 7 | 3 | 49 | 19 | 36 | 26 | 45 | 256 |
| er Burma | Accounts | 1887 88 | | | 1 | | | | | | | 1 |
| | Budget | 1888 89 | | | | | | | | | | |
| | Revised | 1888 89 | | | 2 | | | | | | | 2 |
| | Accounts | 1888 89 | | | 2 | | | | | | | |
| TOTAL | Accounts | 1887 88 | 90 | 18 | 28 | 7 | 221 | 73 | 201 | 98 | 67 | 803 |
| | Budget | 1888 89 | 85 | 16 | 21 | 6 | 21 | 61 | 54 | 84 | 62 | 601 |
| | Revised | 1888 89 | 114 | 9 | 34 | 5 | 210 | 60 | 70 | 105 | 72 | 67[illegible] |
| | Accounts | 1888 89 | 125 | 9 | 37 | 4 | 222 | 53 | 58 | 98 | 78 | 684 |

104 The *receipts from sale of Stationery* were large in Bengal owing to increased supplies made to e Railways They are very fluctuating in the North Western Provinces and Oudh where they were icularly low in 1888 89 The Punjab receipts have diminished a the North Western Railway no er indents upon the Stationery Department The *sale of Gazettes and other publications* in India and gal was increased by a demand for the publication "Digest of Indian Law and for Law Reports shrinkage in *other press receipts* was caused in Bengal by the stoppage of supplies to District Boards Punjab credit in 1887 88 was large in consequence of a misclassification as explained in the report iat year

## XXIV —Exchange

| 1887 88 Accounts | | 1888 89 Budget | 1888 89 Revised | 1888 89 Accounts |
|---|---|---|---|---|
| | **Guaranteed Companies—** | | | |
| | (*Net Repayments in India*)— | | | |
| | Sterling Amount | 393 5 | 401 5 | 350 9 |
| —144 3 | Exchange at average rate of Council Bills | —165 3 | —186 ~ | —163 3 |
| 245 6 | Exchange at contract and fixed rates on the sterling amount and on revenue stores | 254 0 | 266 5 | 283 0 |
| **101 3** | **Net result (gain + loss—)** | **88,7** | **79,8** | **119 7** |
| | **Other Companies—** | | | |
| | (*Net withdrawals in India*)— | | | |
| | SOUTHERN MAHRATTA RAILWAY— | | | |
| | Sterling Amount | 431 1 | 621 2 | 6[illegible]8 9 |
| 220 0 | Exchange at average rate of Council Bills | 181 1 | 288 8 | 283 3 |
| —97 5 | Exchange at contract and fixed rates | —147 7 | —186 2 | —191 7 |
| **122,5** | **Net result (gain + loss—)** | **33,4** | **137,1** (*a*) | **126,1**(*a*) |

## Section E —MISCELLANEOUS—*continued*

## XXIV —Exchange—*continued*

| 1887-88 Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| | INDIAN MIDLAND RAILWAY— | | | |
| | Sterling Amount | 1 200 0 | 1 528 8 | 1 505 3 |
| 515 6 | Exchange at average rate of Council Bills | 504 0 | 710,9 | 700 4 |
| —172 3 | Exchange at contract and fixed rates | —300 0 | —301 2 | —297 4 |
| 343,3 | **Net result (gain + loss—)** | 204,0 | 409,7 | 403,0 |
| | BENGAL NAGPUR RAILWAY— | | | |
| | Sterling Amount | 1 153 9 | 1 585 9 | 1 533 1 |
| 636 5 | Exchange at average rate of Council Bills | 484 6 | 737 4 | 713 3 |
| —392 4 | Exchange at contract and fixed rates | —346 1 | —348 1 | —340 9 |
| 244,1 | **Net result (gain + loss—)** | 138,5 | 389,3 | 372,4 |
| | BENGAL CENTRAL RAILWAY— | | | |
| | Sterling Amount | 10 0 | 11 4 | 10 7 |
| 1 4 | Exchange at average rate | 4 2 | 5 3 | 5 0 |
| —1 3 | Exchange at contract rate | —4 0 | —4 6 | —3 1 |
| 1 | **Net result (gain + loss—)** | 2 | 7 | 1 9 |
| | **Remittance Accounts—** | | | |
| | (*Net payments in England*)— | | | |
| | EAST INDIAN RAILWAY ADVANCES— | | | |
| | Sterling Amount | 256 5 | 270 0 | 264 4 |
| —101 6 | Exchange at average rate of Council Bills | —107 8 | —125 6 | —123 0 |
| 84 2 | Exchange at contract and fixed rates | 108 0 | 121 9 | 112 6 |
| —17 4 | **Net result (gain + loss—)** | 2 | —3,7 | —10,4 |
| | RAJPUTANA MALWA RAILWAY ADVANCES— | | | |
| | Sterling Amount | 185 0 | 130 6 | 117 1 |
| —52,0 | Exchange at average rate of Council Bills | —77 7 | —60 7 | —54,5 |
| 40 8 | Exchange at contract and fixed rates | 77 7 | 58 3 | 51 9 |
| —11,2 | **Net result (gain + loss—)** | | —2,4 | —2,6 |
| | MISCELLANEOUS— | | | |
| | Sterling Amount | 649 2 | 749 8 | 731 5 |
| —245 9 | Exchange at average rate of Council Bills | —272 7 | —348 7 | —340 3 |
| 207 7 | Exchange at contract and fixed rates | 222 7 | 290 0 | 281 7 |
| —38,2 | **Net result (gain + loss—)** | —50,0 | —58,7 | —58,6 |
| +744,5 | **Total (gain + loss—)** | +415,0 | +951,8 | +951,5 |

105 In paragraph 103 of the report for 1885 86, it was explained in detail how the gains and loss arise on the various transactions included in the foregoing statement, and the information was repeated a condensed form in paragraph 122 of the report for 1886 87 All that need be stated here is that th results produced in this account depend first upon the sterling amount of the transactions with whic the exchange is connected and second upon the average rate at which Her Majesty s Secretary of Sta in Council is able to sell his bills on India

106 The actual gain in 1888 89 exceeds the Budget by 536,5 which comprises 31 0 realized on tran actions with Guaranteed Railways and 527 3 with Subsidized Railways, counterbalanced by a loss of 21 on other accounts The improvement under Guaranteed Railways is due to increased credits f Revenue Stores as stated in paragraph 255 Of the improvement connected with Subsidized Railwa 240,5 is derived from capital issues to the Companies in England, for which no provision was mac

## Section E —MISCELLANEOUS—*continued*

## XXIV —Exchange—*concluded*

in the Budget, as the question whether this gain should be treated as current Revenue was the under the consideration of the Secretary of State A further gain of 61 2 arising out of transactions c the Mysore Railway was also omitted from the Budget pending orders of the Secretary of State Th balance (225 6) of the gain relating to Subsidized Railways arose partly from the net withdrawal by the Companies having exceeded the limits assumed in the Budget, and partly from the rate of exchang having been over half a penny lower than was estimated The loss of 21,8 is made up of 10,6 o advances to the East India Railway Company 2 6 on advances for the Rajputana Malwa Railway an 8 6 on Miscellaneous Accounts These Railway losses are attributable to the decline in exchange, en hanced in the case of the East India Railway by the increased amount of advances The loss of 8 6 o Miscellaneous Accounts is due chiefly to large purchases of stores in England for the Patiala Bhatind and Kathiawar Railways

## XXV —Miscellaneous

| | | | India | Central Province | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gain by exchange on transactions in India. | Accounts | 1887 88 | 1 9 | | | | | | | | 8 | 2 7 |
| | Budget | 1888 89 | 4 8 | | | | | | | | 1 1 | 5 9 |
| | Revised | 1888 89 | 4 7 | | | | | | | | 8 | 5 5 |
| | Accounts | 1888 89 | 1,4 | | | | | | | | 8 | 2 2 |
| Premium on Bills | Accounts | 1887 88 | 7 2 | 2 | 7 | 1 | 4 7 | 5 | 6 | 1 7 | 1 0 | 16 7 |
| | Budget | 1888 89 | 5 8 | 1 | 6 | 1 | 4 3 | 6 | 6 | 1 0 | 1 0 | 14 1 |
| | Revised | 1888 89 | 6 8 | 2 | 3 0 | | 5 5 | 5 | 6 | 2 1 | 1 1 | 19 8 |
| | Accounts | 1888 89 | 8 8 | 2 | 3 5 | | 5 7 | 4 | 6 | 2 2 | 1 3 | 22 7 |
| Unclaimed Deposits | Accounts | 1887 88 | 2 2 | 1 7 | 1,4 | 6 8 | 31 8 | 3 0 | 2 0 | 1 4 | 1 7 | 52 0 |
| | Budget | 1888 89 | 5 | 6 | 2 | 2 2 | 36 2 | 6 0 | 3 [illegible] | 2 5 | 1 2 | 52,4 |
| | Revised | 1888 89 | 6 | 6 | 2 | 3 5 | 36 [illegible] | 4 0 | 2 0 | 2 [illegible] | 7 | 5[illegible] 1 |
| | Accounts | 1888 89 | 9 | 1 0 | 7 | 4 7 | 42 7 | 10 3 | 3 2 | 2 [illegible] | 1 4 | 67 3 |
| Miscellaneous Fees Fines and Forfeitures | Accounts | 1887 88 | 1 3 | | 2 | 2 | 22 3 | 1 | 1 | 3 [illegible] | 7 | 28 4 |
| | Budget | 1888 89 | 1 3 | | 1 | 1 | 12 [illegible] | 1 | 2 | 3 4 | 1 2 | 18 0 |
| | Revised | 1888 89 | 1 | | 1 | 1 | 22 [illegible] | 1 | 2 | 3 4 | 7 | 27 8 |
| | Accounts | 1888 89 | 1 2 | 2 | 1 | 1 | 26 1 | 1 | 1 | 3 4 | 1 2 | 32 5 |
| Government Audit Fees | Accounts | 1887 88 | 1 7 | | | | 2 1 | | | 6 | 6 | 5,0 |
| | Budget | 1888 89 | 1 6 | | 1 4 | 2 | 2 4 | | | 6 | 6 | 6 8 |
| | Revised | 1888 89 | 1 6 | | | | 2 2 | | | 7 | 6 | 5 1 |
| | Accounts | 1888 89 | 1 5 | | | 1 | 2 4 | | | 8 | 6 | 5 4 |
| Contributions | Accounts | 1887 88 | 1 | 5 | 1 0 | | | 13 3 | | 7 2 | 6 3 | 28 4 |
| | Budget | 1888 89 | 1 | 1 1 | 9 | | | 13 7 | | 8 0 | 6 9 | 30 7 |
| | Revised | 1888 89 | 1 | 5 | 9 | | | 11 7 | | 8 0 | 7 9 | 29,1 |
| | Accounts | 1888 89 | 1 | 6 | 6 | | | 11 8 | | 9 0 | 7 4 | 29 5 |
| Rents | Accounts | 1887 88 | 6 | 5 0 | 10 5 | 1 8 | 1 9 | 14 0 | 4 1 | 33 6 | 1 1 | 72 6 |
| | Budget | 1888-89 | 7 | 4 5 | 9 9 | 1 7 | 2 2 | 14 0 | 4 3 | 29 7 | 1,4 | 69,4 |
| | Revised | 1888-89 | 6 | 4 6 | 11 3 | 1 3 | 2 9 | 11,4 | 4,2 | 31 [illegible] | 1 1 | 71 9 |
| | Accounts | 1888-89 | 7 | 4 6 | 11 4 | 1 5 | 3 2 | 14 5 | 4 1 | 31 1 | 1 1 | 71 2 |
| Extraordinary Items | Accounts | 1887 88 | 16 0 | | | | | | 6 6 | | 4 9 | 27 5 |
| | Budget | 1888 89 | | | | | | | | | | |
| | Revised | 1888 89 | | | | | | 2 2 | | | 8 9 | 11 1 |
| | Accounts | 1888 89 | 1 | | | | | 2 2 | | | 8,7 | 11 0 |
| Other Items | Accounts | 1887 88 | 6 3 | 2 1 | 1 9 | 7 | 49 9 | 4 5 | 15 7 | 13 8 | 28 0 | 122 9 |
| | Budget | 1888-89 | 7 3 | 1 5 | 7 | 7 | 30 2 | 4 8 | 16 0 | 16 5 | 26 6 | 104 3 |
| | Revised | 1888-89 | 9 0 | 2 4 | 2 5 | 1 3 | 4[illegible] 9 | 6 0 | 11 1 | 13 9 | 33 2 | 120 3 |
| | Accounts | 1888-89 | 8 2 | 2 1 | 2 2 | 1 0 | 41 6 | 5 7 | 11 6 | 20 1 | 31 9 | 124 4 |
| Upper Burma Receipts | Accounts | 1887 88 | | | 8 8 | | | | | | | 8 8 |
| | Budget | 1888 89 | | | 3 0 | | | | | | | 3 0 |
| | Revised | 1888 89 | | | 8 6 | | | | | | | 8 6 |
| | Accounts | 1888 89 | | | 10 0 | | | | | | | 10,0 |
| TOTAL | Accounts | 1887 88 | 37 3 | 9 5 | 24 5 | 9 6 | 112 7 | 35,4 | 29 1 | 61 8 | 45 1 | 365 0 |
| | Budget | 1888 89 | 22 1 | 7 8 | 16 8 | 5 0 | 88,8 | 39 2 | 24 1 | 61 7 | 40 0 | 305 5 |
| | Revised | 1888 89 | 24 6 | 8 3 | 26 6 | 6 2 | 110,0 | 38,9 | 18 1 | 61 6 | 55 0 | 349,3 |
| | Accounts | 1888 89 | 22 9 | 8 7 | 20 5 | 7 4 | 120 7 | 45 0 | 19 6 | 69 [illegible] | 54,4 | 376 2 |

| | | | Sterling | Exchange | Total |
|---|---|---|---|---|---|
| England | Accounts | 1887 88 | 8 9 | 3 7 | 12 6 |
| | Budget | 1888 89 | 2 5 | 1 0 | 3 5 |
| | Revised | 1888 89 | 2 4 | 1 1 | 3 5 |
| | Accounts | 1888 89 | 4 2 | 2 0 | 6 2 |

| | | | TOTAL |
|---|---|---|---|
| Total including England | Accounts | 1887 88 | 377 6 |
| | Budget | 1888 89 | 309 0 |
| | Revised | 1888 89 | 352 8 |
| | Accounts | 1888 89 | 382,4 |

## Section E —MISCELLANEOUS—*continued*

## XXV —Miscellaneous—*continued*

107 All the items in this group are more or less of a fluctuating character and hence it is necessar to notice the most striking differences In connection with the head *Gain by exchange on transactic* India, it is reported that towards the end of the year the rate for Hali Sicca rupees in Hyderabad, De fell from 120 4, and 119 12, to 114 12, per 100 Government rupees In Bengal and the North-Western vinces and Oudh the amount of *Unclaimed deposits* lapsing to Government was unusually great, and i former province a larger sum than expected was realised on account of survey of tea and arable lands partition fees, and credited under *Miscellaneous fees, fines and forfeitures* The head of *Contribu* represents sums received on various accounts from Municipalities and Excluded Local Funds The am in 1888 89 was low in the North Western Provinces and Oudh as the Lucknow Municipality released from payment till March 1891 and the sum due from Meerut was reduced The increase u *Rents* consists in Burma of bazaar rents, and in Madras of adjustments on account of certain endowm in the Tanjore district. The *Extraordinary items* in the North Western Provinces and Oudh were proceeds of gold mohurs presented by the Nawab of Rampur In Bombay, about half the am represents the value of Government buildings transferred to the Bombay Baroda and Central India way Company, the balance being the sale proceeds of Government Promissory Notes belonging to Boards and similar authorities In Bengal the head *Other items* includes large recoveries on accou insurance on State Railway Stores and the local revenue was larger than anticipated The Punjab bu was too high The increase in Madras is partly in the receipts relating to the Village Service Fund, partly in recoveries connected with service inams in the Kurnool district The budget for *Upper Bu receipts* was quite insufficient, but when it was framed little reliable information was available

108 The account in *England* includes 7 in respect of damage to stores during shipment and in tr to India and the receipts under several other heads exceeded the budget

## Section E —MISCELLANEOUS

| 1887 88 Accounts | | 1888 89 Budget | 1888 89 Revised. | 1888 89 Accounts |
|---|---|---|---|---|
| 4,761,1 | EXPENDITURE . | 4,857,9 | 4,895,9 | 4,884,3 |

109 In this section there is a large increase in Superannuation and Retired Allowance which continue to grow rapidly The Territorial and Political Pensions have diminished sinc the death of the ex King of Oudh, and the charges for stationery are small this year owin to the reduced indents sent from this country to the Secretary of State

### 27 —Territorial and Political Pensions

| | | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Territorial and Political Pensions | Accounts | 1887 88 | 117 9 | 29,2 | | 1 9 | 94 4 | 78 8 | 27 0 | 103 1 | 77 2 | 529, |
| | Budget | 1888 89 | 99 2 | 29 1 | | 1 9 | 93 5 | 75 0 | 28 0 | 104 7 | 78 5 | 509, |
| | Revised | 1888 89 | 62 1 | 28 9 | | 1 9 | 92,4 | 74 0 | 25 6 | 98,6 | 84 0 | 467 |
| | Accounts | 1888 89 | 63 8 | 27 0 | | 1 9 | 101 7 | 75 2 | 25,4 | 96 2 | 84,3 | 475, |
| Charitable allowances | Accounts | 1887 88 | 4 4 | | 2 6 | | 6 | 8 1 | 15 1 | 5 | | 31 |
| | Budget | 1888-89 | 3 8 | | 2 4 | | 6 | 8 0 | 16 0 | 5 | | 31 |
| | Revised | 1888-89 | 4 1 | | 2 4 | | 6 | 9 0 | 14 4 | 4 | | 30, |
| | Accounts | 1888-89 | 4 3 | | 2 3 | | 6 | 8 2 | 14 1 | 5 | | 30 |
| Upper Burma | Accounts | 1887-88 | | | 12 0 | | | | | | | 12 |
| | Budget | 1888-89 | | | 11 4 | | | | | | | 11 |
| | Revised | 1888-89 | | | 11 4 | | | | | .. | | 11, |
| | Accounts | 1888-89 | | | 11 4 | | | | | | | 11, |
| TOTAL | Accounts | 1887 88 | 122 3 | 29,2 | 14 6 | 1 9 | 95 0 | 85 9 | 42 1 | 103 6 | 77 2 | 572 |
| | Budget | 1888 89 | 103 0 | 29 1 | 13 8 | 1 9 | 94 1 | 83 0 | 44 0 | 105 2 | 78 5 | 552 |
| | Revised | 1888 89 | 66 2 | 28 9 | 13 8 | 1 9 | 93 0 | 83 0 | 40 0 | 99 0 | 84 0 | 509 |
| | Accounts | 1888 89 | 68 1 | 27 0 | 13 7 | 1 9 | 102 3 | 83 4 | 39 5 | 96 7 | 84 3 | 516 |
| | | | Sterling | Exchange | TOTAL | | | | | | | |
| England | Accounts | 1887 88 | 15 8 | 6 6 | 22 4 | Grand Total including England | | | | Accounts 1887 88 | | 595 |
| | Budget | 1888 89 | 12 5 | 5 2 | 17 7 | | | | | Budget 1888-89 | | 570 |
| | Revised | 1888 89 | 21 2 | 9 9 | 31 1 | | | | | Revised 1888-89 | | 540, |
| | Accounts | 1888 89 | 18 3 | 8 5 | 26 8 | | | | | Accounts 1888-89 | | 543 |

110 The decline in India under *Territorial and Political Pensions* is due to the death of the late E King of Oudh Allowances have been granted to various members of his family but many of them are draw in other Provinces and especially in Bengal where the payments have consequently increased Fro Bengal, on the other hand some Nizamut pensions have been transferred to Bombay which explains tl increase in that Presidency The reduction in Madras is ascribed to commutations granted chiefly connection with the Carnatic and Mysore stipends

111 The excess in *England* is owing to advances made for the benefit of the eldest son of the Mah rajah Dhulip Singh, as well as to an addition to a Nizamut pension with payment of arrears

### 28 —Civil Furlough and Absentee Allowances

| 1887 88 Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts. |
|---|---|---|---|---|
| 1 3 | India | 5 | 7 7 | 2 |
| 1 | Burma | | | |
| 6 | Bengal | 1 5 | 7 | 7 |
| 3 | North Western Provinces and Oudh | | | |
| | Madras | 1 | 1 | 2 |
| 3 | Bombay | 1 0 | 2 | 1 |
| 2 6 | TOTAL | 3 1 | 8 7 | 1 2 |
| 215 5 | England | 217,0 | 214 0 | 216 5 |
| 90 6 | Exchange | 91 1 | 99 5 | 100 7 |
| 308 7 | TOTAL INCLUDING ENGLAND | 311 2 | 322 2 | 318 4 |

112 The fluctuations in these figures are inseparable from the uncertain nature of the charges The is nothing special to record except that the India Revised was raised to 7,7 to provide for payments certain British Officers serving in Berar but it was subsequently decided to charge such payments final in the accounts of the Secretary of State

## Section E —MISCELLANEOUS—*continued*

## 29 —Superannuation Allowances and Pensions

| | | India | Central Provinces | Burma | Assam | Bengal | N W P and Oudh | Punjab | Madras | Bombay | TOTA |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Superannuation and Retired Allowances | Accounts 1887 88 | 46 9 | 15 9 | 18 6 | 6 2 | 124 2 | 134 2 | 63 9 | 103 7 | 133 3 | 64€ |
| | Budget 1888-89 | 51 0 | 15 1 | 18 7 | 6 5 | 123 4 | 135 6 | 68 2 | 108 0 | 135 2 | 662 |
| | Revised 1888-89 | 47 5 | 17 | 19 0 | 6 3 | 133 5 | 141 2 | 68 7 | 112 0 | 137 2 | 683 |
| | Accounts 1888-89 | 48 3 | 18 5 | 19 5 | 6 2 | 134,4 | 143 0 | 69 5 | 111 6 | 137 6 | 688 |
| Compassionate Allowances | Accounts 1887 88 | 1 7 | 1 1 | 2 | | 2 0 | 3 9 | 2 7 | 2 6 | 3 0 | 17 |
| | Budget 1888 89 | 1 7 | 1 4 | 3 | 1 | 2 6 | 4 0 | 2 6 | 2 5 | 3 0 | 18 |
| | Revised 1888 89 | 2 0 | 1 3 | 3 | | 1 8 | 4 0 | 2 7 | 2 5 | 2 6 | 17 |
| | Accounts 1888 89 | 2 2 | 1 1 | 2 | | 1 6 | 4 0 | 2 8 | 2 2 | 2 7 | 1€ |
| Gratuities | Accounts 1887 88 | 1 4 | 3 | 8 | 5 | 2 2 | 1,4 | 2 0 | 2 0 | 2 4 | 13 |
| | Budget 1888 89 | 1 6 | 5 | 1 1 | 3 | 2 0 | 2 0 | 1 9 | 2 0 | 2 1 | 13 |
| | Revised 1888 89 | 4 | 4 | 9 | 3 | 1 2 | 1 3 | 1 3 | 1 9 | 1,4 | c |
| | Accounts 1888 89 | 3 | 4 | 5 | 2 | 1 3 | 8 | 9 | 1 9 | 1,4 | 7 |
| Donations to Service Funds | Accounts 1887 88 | | | | | | | | | | |
| | Budget 1888-89 | | | | | | | | | | |
| | Revised 1888-89 | | | | | | | | | | |
| | Accounts 1888-89 | | | | | | | | | | |
| Military Orphan and Medical Retiring Funds | Accounts 1887 88 | 8 3 | | | | | | | 2 6 | | 1c |
| | Budget 1888-89 | 7 5 | | | | | | | 2 8 | | 10 |
| | Revised 1888-89 | 7 5 | | | | | | | 2 6 | | 10 |
| | Accounts 1888-89 | 7 2 | | | | | | | 2 5 | | ç |
| Pensions of the Military Funds | Accounts 1887 88 | 6 7 | | | | | | | 7 6 | 6 3 | 2c |
| | Budget 1888 89 | 5 9 | | | | | | | 6 7 | 6 4 | 1c |
| | Revised 1888 89 | 6,4 | | | | | | | 7 7 | 4 5 | 1 |
| | Accounts 1888 89 | 6 9 | | | | | | | 7 6 | 4 5 | 1ç |
| Pensions of the Civil Funds | Accounts 1887 88 | 2 9 | | | | 3 | 1 3 | | 1 6 | 1 1 | |
| | Budget 1888-89 | 2 8 | | | | 5 | 1 3 | | 1 3 | 1 1 | |
| | Revised 1888-89 | 2 9 | | | | 5 | 1,4 | | 1 4 | 1 1 | |
| | Accounts 1888-89 | 3 2 | | | | 3 | 1 6 | | 1,4 | 1 2 | |
| Upper Burma | Accounts 1887 88 | | | 3 | | | | | | | |
| | Budget 1888 89 | | | 6 | | | | | | | |
| | Revised 1888 89 | | | 8 | | | | | | | |
| | Accounts 1888 89 | | | 1 2 | | | | | | | 1 |
| Other Charges | Accounts 1887 88 | 1 | | | | 6 | 5 | 3 | 1 | | 1 |
| | Budget 1888 89 | 1 | | | | | 1 | 1 | 1 | 1 | |
| | Revised 1888 89 | 1 | 2 | | | 1 | 1 | 3 | 1 | 6 | 1 |
| | Accounts 1888 89 | 1 | 2 | | | 1 | 1 | 3 | 3 | 7 | 1 |
| TOTAL | Accounts 1887 88 | 68 0 | 17 3 | 19 9 | 6 7 | 129,3 | 141 3 | 68 9 | 120 2 | 146 1 | 717 |
| | Budget 1888 89 | 71 5 | 1,0 | 20 7 | 6 9 | 128 5 | 143 0 | 72 8 | 123 4 | 147 9 | 731 |
| | Revised 1888 89 | 66 8 | 19 6 | 21 0 | 6 6 | 137 1 | 148 0 | 73 0 | 128 | 147 4 | 747 |
| | Accounts 1888 89 | 68 2 | 20 2 | 21 4 | 6,4 | 137 7 | 149 5 | 73 5 | 127 5 | 148 1 | 752 |

| | | Sterling | Exchange | TOTAL | | | TOTA |
|---|---|---|---|---|---|---|---|
| England | Accounts 1887 88 | 1 597 9 | 671 5 | 2 269,4 | Total including England | Accounts 1887 88 | 2,987 |
| | Budget 1888 89 | 1 618 0 | 679 6 | 2 297 6 | | Budget 1888-89 | 3 02ç |
| | Revised 1888 89 | 1 618 0 | 752 4 | 2 370 4 | | Revised 1888-89 | 3,11£ |
| | Accounts 1888 89 | 1 612 2 | 750 1 | 2 362 3 | | Accounts 1888-89 | 3 11 |

113 The charges under this head need to be examined in totals for the whole of India as the pr vincial distribution is liable to disturbance by change of residence among the pensioners The payme on account of *Superannuation and retired allowances* have exceeded the expenditure in 1886 87 and still growing rapidly The decline in *gratuities* flows out of the new pension rules, under which the ma mum gratuity s limited to a sum equal to nine months emoluments, instead of twelve, as formerly, pensions instead of gratuities are admissible for service extending from ten to fifteen years As rega the other heads, the budget has been fairly well sustained, considering the uncertain character of t charges

114. The saving in *England* is due to a decrease in several descriptions of pensions

## Section E.—MISCELLANEOUS—continued

### 30.—Stationery and Printing.

| | | | India. | Central Provinces. | Burma. | Assam. | Bengal. | N -W P, and Oudh | Punjab. | Madras. | Bombay | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Stationery Office at the Presidency | Accounts | 1887-88 | | | | | 10,7 | | | 3,7 | 2,6 | 17,0 |
| | Budget | 1888 89 | | .. | | | 11 2 | | | 2,8 | 3,0 | 17,0 |
| | Revised | | | | | | 11,2 | | | 2 8 | 3,0 | 17,0 |
| | Accounts | | | | | | 10 5 | | .. | 3,0 | 3,0 | 16,5 |
| Purchase of Stationery | Accounts | 1887 88 | 2 | 2 2 | 2 | 7 | 102,0 | 6 7 | 11,4 | 29,5 | 13,7 | 166,6 |
| | Budget | 1888-89 | 1 | 1 7 | 5 | 8 | 98 3 | 6 5 | 13,2 | 27,5 | 15 0 | 163,6 |
| | Revised | | 1 | 2,0 | 1 0 | 8 | 102 5 | 6,4 | 12 6 | 20,0 | 20,5 | 165,9 |
| | Accounts | | 1 | 1 9 | 1 2 | 6 | 99 3 | 6 4 | 13,3 | 19 7 | 19 5 | 162,0 |
| Government Presses | Accounts | 1887 88 | 96 6 | 4 3 | 13 0 | 2 8 | 32 5 | 22 6 | 12 8 | 27 8 | 28 2 | 240,6 |
| | Budget | 1888-89 | 92 0 | 4 2 | 18 2 | 3 0 | 30 7 | 23 8 | 11 9 | 27 0 | 30,7 | 241 5 |
| | Revised | | 97 0 | 5 0 | 18 8 | 2 9 | 33 8 | 23 7 | 11 7 | 27 7 | 27 8 | 248 4 |
| | Accounts | | 94 1 | 4 9 | 18 6 | 2 8 | 30 7 | 23 0 | 10 9 | 27 7 | 27 9 | 240 6 |
| Stationery supplied from Central Stores. | Accounts | 1887 88 | —179,3 | 4 9 | 11 8 | 2 1 | 53 3 | 16 6 | 10 6 | 54 9 | 25 1 | |
| | Budget | 1888 89 | —165 8 | 5 2 | 12 2 | 2 8 | 54 5 | 20 0 | 8 6 | 37 5 | 25 0 | |
| | Revised | | —168 1 | 5 3 | 1 4 | 2 7 | 53 5 | 19 2 | 10 5 | 40 0 | 24 5 | |
| | Accounts | | — 171 6 | 5 1 | 13 2 | 2 2 | 53 1 | 18 8 | 6 4 | 45 7 | 27 1 | |
| Other Charges | Accounts | 1887 88 | 1 2 | 1 1 | | | 4 8 | 3 5 | 8 1 | 3 4 | 1 3 | 23,0 |
| | Budget | 1888 89 | 1 3 | 1 5 | | | 4 3 | 4 5 | 9 1 | 4 6 | 1 1 | 26 4 |
| | Revised | | 8 | 1 3 | | | 5 0 | 3 9 | 7 8 | 3 9 | 1 3 | 24 0 |
| | Accounts | | 1 1 | 1 2 | | | 5 4 | 4 1 | 8 2 | 5 0 | 1 3 | 26 3 |
| Upper Burma Charges | Accounts | 1887 88 | | | 2 5 | | | | | | | 2 5 |
| | Budget | 1888 89 | | | 4 | | | | | | | 4 |
| | Revised | | | | 6 | | | | | | | 6 |
| | Accounts | | | | 5 | | | | | | | 5 |
| TOTAL | Accounts | 1887 88 | —81 3 | 12 [illegible] | 27 5 | 5 8 | 203 3 | 49 4 | 42 9 | 119 3 | 70 9 | 450 3 |
| | Budget | 1888-89 | —72,4 | 12 6 | 31 3 | 6 6 | 199 0 | 54 8 | 42 8 | 99 4 | 74 8 | 448 9 |
| | Revised | | —70 2 | 13 6 | 32 8 | 6 4 | [illegible]6 0 | 53 2 | 42 6 | 94 4 | 77 1 | 455 9 |
| | Accounts | | —76 3 | 13 1 | 33 5 | 5 6 | 199 0 | 52 3 | 38 6 | 101 1 | 78 8 | 445 9 |

| ENGLAND | | | Sterling | Exchange | Total | | | |
|---|---|---|---|---|---|---|---|---|
| Stores | Accounts | 188 88 | 82 8 | 34 8 | 117 6 | | | |
| | Budget | 1888 89 | 102 7 | 43 1 | 145 8 | | | |
| | Revised | | 46 [illegible] | 21 4 | 67,4 | | | |
| | Accounts | | 44 9 | 20 9 | 65 8 | | | |
| Other Charges | Accounts | 1887 88 | 6 5 | 2 8 | 9 3 | Total including England | Accounts | 1887 88 | 577 2 |
| | Budget | 1888 89 | 9 0 | 3 8 | 12 8 | | Budget | 1888-89 | 607 5 |
| | Revised | | 9 0 | 4 2 | 13 2 | | Revised | | 536 5 |
| | Accounts | | 8 6 | 4 0 | 12 6 | | Accounts | | 524,3 |
| Total England | Accounts | 1887 88 | 89 3 | 37 6 | 126 9 | | | | |
| | Budget | 1888-89 | 111 7 | 46 9 | 158 6 | | | | |
| | Revised | | 55 0 | 25 6 | 80 6 | | | | |
| | Accounts | | 53 5 | 24 9 | 78,4 | | | | |

115 The actuals this year in Bengal have closely followed the Budget in the matter of *Purchase of Stationery* The expenditure in 1887 88 was specially high as explained in the report of that year The Punjab expenditure was high in 1888 89 owing to a larger number of settlements being in progress In Madras a large stock was brought over from 1887 88 which diminished the quantity needed in 1888 89 The excess over Budget in Bombay is due to the increasing substitution of articles of local manufacture for European Stores The India Budget for *Government presses* proved too low, chiefly because the cost of Type Foundries was greater than expected owing to development of this work to meet demands from other provinces The Government presses in Burma were reorganised during the year with a view to meet the additional demands made upon them The saving in the Punjab is in the grant for materials and stock and in the miscellaneous expenses of the Secretariat press In Bombay the Superintendent of the Government Central Press was on leave for seven months of the year and the allotments for establishment contingencies and supplies and services were not fully needed The cost of *Stationery supplied from Central Stores* fluctuates according to the necessities of the various departments, and the only points to be noticed in connection with it are, that some of the Punjab indents were not supplied within the year, and that the price of water marked paper was lower than was contemplated in the Budget The head *Other Charges* includes printing at private presses, lithography and refunds The rise in Bengal is due to increased expenditure by District Boards The Punjab Budget was too high as regards the grant for lithography

116 The reduced expenditure in *England* is ascribed to smaller demands from India than were indicated in the estimates, owing partly to the stores having been obtained locally

## Section E.—MISCELLANEOUS—*continued*

### 31 —Exchange.

Nil.

### 32 —Miscellaneous.

| | | | India | Central Provinces | Burma | Assam. | Bengal | N W P and Oudh | Punjab | Madras | Bombay. | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Allowances and Rewards. | Accounts | 1887 88 | 2 | 2 | 6 | 2 | 1 3 | 3 | 5 | 3 | 1 5 | [illegible] |
| | Budget | 1888-89 | 5 | 1 | 4 | 6 | 1 1 | 5 | 8 | 1,1 | 1 5 | 6 |
| | Revised | | 3 | 1 | 1,2 | 5 | 1,4 | 4 | 5 | 5 | 1 8 | 6 |
| | Accounts | | 3 | 2 | 1 2 | 4 | 1 6 | 2 | 5 | 5 | 1 1 | 6 |
| Remittance Charges | Accounts | 1887 88 | 11 7 | 4 | 2,0 | 2 3 | 3 3 | 4 1 | 3 5 | 3 2 | 2 0 | 32 |
| | Budget | 1888-89 | 12 2 | 5 | 1,4 | 1 0 | 5 0 | 4 1 | 3 9 | 2 7 | 2 2 | 3 |
| | Revised | | 10 3 | 4 | 1 3 | 7 | 3 0 | 4 1 | 3 0 | 3 2 | 2 7 | 2 |
| | Accounts | | 12 1 | 3 | 1 2 | 6 | 2 8 | 3 7 | 2 5 | 3,4 | 2 8 | 2 |
| Charitable Donations | Accounts | 1887-88 | 9 | 3 | 4 | 1 | 7 2 | 5 4 | 5 | 5 9 | 5 3 | 26 |
| | Budget | 1888-89 | 9 | 3 | 2 | 1 | 8 3 | 6 0 | 5 | 6 2 | 5,4 | 27 |
| | Revised | | 8 | 3 | 2 | 1 | 10 2 | 5 6 | 5 | 5 8 | 6 0 | 2 |
| | Accounts | | 7 | 3 | 2 | 1 | 10 2 | 5 3 | 4 | 6,4 | 5 9 | 2 |
| Rewards for Destruction of Wild Animals | Accounts | 1887-88 | 1 | 2 0 | 9 | 1 2 | 1 7 | 1 6 | 3 0 | 4,0 | 1,4 | 1 |
| | Budget | 1888-89 | 1 | 2 1 | 9 | 1 2 | 2 0 | 2 3 | 1 8 | 7 3 | 1 5 | 1 |
| | Revised | | 1 | 2 3 | 8 | 1 0 | 1 5 | 1 8 | 2 0 | 4,1 | 1 6 | 1 |
| | Accounts | | 1 | 2 1 | 7 | 9 | 1 7 | 1 5 | 2 0 | 4 8 | 1 6 | 1 |
| Petty Provincial and Local Establishments | Accounts | 1887 88 | 1 5 | 2 4 | 3 4 | 2 6 | 3 1 | 4 8 | 4 0 | 57 4 | 2 9 | 8 |
| | Budget | 1888 89 | 8 | 2 5 | 3 9 | 2 1 | 4 5 | 5 4 | 4 3 | 55 2 | 2 7 | 8 |
| | Revised | | 1 6 | 2 3 | 3 8 | 3 1 | 3 6 | 4 3 | 4 0 | 61 5 | 2 6 | 8 |
| | Accounts | | 1 3 | 2 2 | 3 8 | 3 6 | 3 6 | 4 4 | 4 3 | 62 6 | 2 4 | 88 |
| Special Commissions of Enquiry | Accounts | 1887 88 | 13 1 | | | | 1 6 | 4 | | 8 | 6 | 1 |
| | Budget | 1888 89 | 4 | | | | 3 0 | 5 | | 2 | 4 | |
| | Revised | | 2 0 | | | | 1 3 | 5 | 1 | 1 5 | 25 4 | 3 |
| | Accounts | | 3 6 | | | | 2 3 | 4 | 1 | 1 0 | 25 8 | |
| Irrecoverable Loans written off | Accounts | 1887 88 | | | 6 | 3 | | | | | 1 0 | |
| | Budget | 1888 89 | | | | | | 1 | | | 5 | |
| | Revised | | | | | | | 1 | | | 3 | |
| | Accounts | | | | | 1 | 5 | 2 | | | 1 | |
| Rents Rates and Taxes. | Accounts | 1887 88 | 1 4 | | 4 | 3 | 13 4 | | | 4 | 5 2 | 2 |
| | Budget | 1888-89 | 3 | | 4 | 2 | 1 1 | | | 3 | 5 2 | |
| | Revised | | 1 4 | | 8 | 2 | 1 8 | | | 4 | 5 3 | |
| | Accounts | | 1 4 | | 1 0 | 3 | 1 9 | | | 4 | 5 3 | 1 |
| Extraordinary Items | Accounts | 1887 88 | | | | 9 | | | | | | |
| | Budget | 1888 89 | | | | | | | | | | |
| | Revised | | | | | | | | | | 2 9 | |
| | Accounts | | | | | | | | | | 2 9 | |
| Upper Burma Charges | Accounts | 1887 88 | | | 8 2 | | | | | | | |
| | Budget | 1888-89 | | | 65 0 | | | | | | | 6 |
| | Revised | | | | 88 3 | | | | | | | 8 |
| | Accounts | | | | 85 9 | | | | | | | |
| Other Items | Accounts | 1887 88 | 1 5 | 1 1 | 5 | 9 | 11 2 | 3 2 | 5 7 | 4 1 | 7 9 | |
| | Budget | 1888-89 | 3 0 | 7 | 4 | 2 | 3 6 | 4 9 | 13 0 | 16 9 | 7 8 | |
| | Revised | | 6 0 | 6 | 2 4 | 4 | 7 2 | 3 8 | 2 4 | 2 8 | 8,4 | |
| | Accounts | | 3 4 | 4 | 1 4 | 2 | 6 0 | 4,0 | 2 3 | 3 8 | 8 3 | |
| TOTAL | Accounts | 1887-88 | 30 4 | 6,4 | 17 0 | 8 8 | 42 8 | 19 8 | 17 2 | 76 1 | 27 8 | 2 |
| | Budget | 1888-89 | 18 2 | 6 2 | 72 6 | 5,4 | 8 6 | 23 8 | 24 3 | 80 9 | 27 2 | 2 |
| | Revised | | 22 5 | 6 0 | 98 8 | 6 0 | 30 0 | 20 6 | 12 5 | 79 8 | 57 0 | 3 |
| | Accounts | | 22 9 | 5 5 | 95,4 | 6 2 | 30 6 | 19 7 | 12 1 | 82 9 | 56 2 | 3 |

| | | | Sterling | Exchange | Total |
|---|---|---|---|---|---|
| England | Accounts | 1887 88 | 32 8 | 13 8 | 46 6 |
| | Budget | 1888 89 | 30 6 | 12 8 | 43,4 |
| | Revised | | 30 7 | 14 3 | 45 0 |
| | Accounts | | 35 2 | 16,4 | 51 6 |

| | | | |
|---|---|---|---|
| Total including England | Accounts | 1887 88 | |
| | Budget | 1888 89 | 3 |
| | Revised | | 3 |
| | Accounts | | 3 |

117 There is nothing special to note in connection with the first two heads, which are necessarily fluctuating character The head *Charitable Donations* in Bengal includes a grant for the construc of a Zenana Hospital in Calcutta The Madras Budget for *Rewards for the Destruction of Animals* was again too high The excess over Budget in the same Presidency on account of *P Provincial and Local Establishments* is in the local expenditure for sanitation and cleaning wells and tanks The actuals for *Special Commissions of Enquiry* comprise in India charges rela to the Jail and Public Service Commissions and in Bombay the expenses of the Crawford Commis

Section E—MISCELLANEOUS—*continued.*

and the Commission appointed to enquire into the working of the Dekkhan Agriculturists Relie Act In 1887 88 the head *Rent, Rates and Taxes* in Bengal included all the payments made on this ac count, but in 1888 89 these charges have been debited to the various departments to which they severall relate The India Budget was incomplete The *Extraordinary Items* in Bombay represent sums drawn by Messrs Thomas Cook & Sons in connection with the guarantee for the conveyance of pilgrims from India to Jedda The excess in *Upper Burma Charges* is in rewards for proficiency in Oriental languages in Upper Burma claims, in donations for charitable purposes, and in unforeseen expenditure *Other Item* comprise refunds of lapsed deposits in excess of the credits of the year, and miscellaneous unforeseer charges which are not provided for within the regular classification This head also includes the cost of books and publications of general utility not required by any particular department, and also ordinary charges of a charitable nature for food supply and shelter not forming part of organized measures for the relief o famine The Bengal charge in 1887 88 included the write off relating to the frauds in the late Distric Savings Bank in Chittagong The Punjab and Madras Budgets provided a reserve of 10,0 and 15,c respectively, which was not utilised

118 In *England* additional expenditure was incurred as compared with the Budget for Insignia o the Order of the " Indian Empire, and for stores lost in transit to India

## Section F—FAMINE RELIEF AND INSURANCE.

| 1887 88 Accounts | | 1888-89. Budget | Revised | Accounts |
|---|---|---|---|---|
| 91,4 | EXPENDITURE | 73,2 | 82,9 | 78,3 |

119 Considerable changes have been introduced into this section of the account as explai in paragraph 124 of the report of 1886 87 It now includes expenditure under the heads 33—Famine Relief and 35—Construction of Protective Irrigation Works, of which charges were as follows —

| 1887-88. Accounts | | 1888 89 Budget | Revised | Accounts |
|---|---|---|---|---|
| 4 | Famine Relief | 5 | 10 2 | 7 8 |
| 91 0 | Construction of Protective Irrigation Works | 72 7 | 72 7 | 70 5 |
| 91 4 | TOTAL | 73 2 | 82 9 | 78 3 |

### 33—Famine Relief

| 1887-88. Accounts | | 1888 89. Budget | Revised | Accounts |
|---|---|---|---|---|
| 3 | Central Provinces | | | |
| .. | Bengal | | 10 0 | 7 5 |
| 1 | Madras | 5 | 2 | 3 |
| 4 | TOTAL | 5 | 10 2 | 7 8 |

120 The charges in *Bengal* comprise 3 3 expended in the districts of Champaran, Mozufferpore, bhanga Gya Puri, and Patna for charitable relief, and 4,1 on relief works carried out through the P Works Department The amount charged in Madras is composed of certain irrecoverable advances r during the famine of 1876 78 and now written off

### 34—Construction of Protective Railways

| 1887 88 Accounts | | 1888-89 Budget | Revised | Accounts |
|---|---|---|---|---|
| *Nil* | TOTAL | *Nil* | *Nil* | *Nil* |

121 See paragraph 119

### 35—Construction of Protective Irrigation Works

| 1887 88 Accounts. | | Outlay before 1888-89. | 1888-89 Budget | Revised | Accounts |
|---|---|---|---|---|---|
| | BENGAL— | | | | |
| | Orissa Coast Canal (grant in aid) | 86 6 | | | |
| | N W PROVINCES AND OUDH— | | | | |
| 7 6 | Betwa Canal | 389 3 | 2 7 | 4 1 | 3 3 |
| | PUNJAB— | | | | |
| 8 2 | Swat River Canal | 333 3 | 7 0 | 5 4 | 4 6 |
| | MADRAS— | | | | |
| 8 0 | Buckingham Canal (grant in aid) | 66 6 | | | |
| 25 4 | Rushikulya project | 80 4 | 20 0 | 26 7 | 26 1 |
| —5 | Survey &c | 9 1 | | | |
| | BOMBAY— | | | | |
| 39 8 | Nira Canal | 395 5 | 40 0 | 36 0 | 36 1 |
| 1 | Chankapur Tank | 6 1 | | 1 | 1 |
| | Maladevi Tank | 3 4 | | | |
| 2 2 | Mhasvad Tank | 196 0 | 2 9 | 4 | 3 |
| 2 | Gokak Canal | 40 1 | 1 | | |
| 91 0 | TOTAL | (a) 1 606 4 | 72 7 | 72 7 | 70 5 |

RESULTS

| | ACTUALS More | Less |
|---|---|---|
| Actuals with actuals of previous year | .. | 20 5 |
| Budget Estimate | | 2 2 |
| Revised Estimate | | 2 2 |

(a) Includes £285,400 outlay from funds not classed under this special head.

122 The decrease in 1888 89, as compared with the previous year, is due to the near complet the Betwa and Swat river canals, which thereby needed less expenditure and to the Buckingham receiving no grant in aid The estimates have been closely followed by the actuals

### 36—Reduction of Debt.

| 1887-88. Accounts | 1888 89 Budget | Revised | Accounts. |
|---|---|---|---|
| *Nil* | *Nil* | *Nil* | *Nil* |

123 See paragraph 119

## Section G—CONSTRUCTION OF RAILWAYS (charged against Revenu addition to that under Famine Insurance)

| 1887-88. Accounts | | 1888-89. Budget | Revised | Accounts. |
|---|---|---|---|---|
| 80,9 | EXPENDITURE | 43,8 | 18,0 | 22,4 |

124 The following figures give details of the amount spent, and explain the differ between the Actuals of 1887-88 and 1888 89, as well as the Budget of the last-named year

| 1887-88. Accounts | | 1888-89 Budget | Revised | Accounts |
|---|---|---|---|---|
| | PROVINCIAL | | | |
| | ASSAM— | | | |
| 5 4 | Jorhat Railway | 2 5 | 3 5 | 3,5 |
| 10 3 | Cherra Companygunj Railway | 3 6 | 1 5 | 1 6 |
| | BENGAL— | | | |
| —2 | Kaunia Dhurla Railway | 5 | —1 0 | —1 1 |
| | N W PROVINCES AND OUDH— | | | |
| 65 4 | Lucknow-Sitapur Seramau Railway | 37 2 | 14 0 | 18,4 |
| 80 9 | TOTAL | 43 8 | 18,0 | 22,4 |

| RESULTS | Accounts More | Less |
|---|---|---|
| Actuals with Actuals of previous year | | 58,5 |
| , Budget Estimate | | 21 4 |
| Revised Estimate | 4 4 | |

125 The decrease in the outlay of 1888 89, as compared with the previous year, is due to the prac completion of the Cherra Companygunj and Lucknow Sitapur Seramau Railways in 1887 88, resu in reduced expenditure during 1888-89 The decrease as compared with the Budget Fstimate is to the abolition of the ferry service on the Cherra Companygunj Railway for which provision was m in the latter, to the construction of certain bridges provided for in the Budget of the Kaunia Dh Railway having been deferred, and to a steamer having been sold and the proceeds deducted from char The extension of the Lucknow Sitapur Seramau Railway to Mailani was also not undertaken as was templated when the Budget Estimate was under consideration The increase over the Revised Estir ensued from the rates entered in the estimate for indents for English stores for the Lucknow Sita Seramau having been too low

## Section H.—RAILWAY.

126 The following is a general statement of the Revenue Accounts —

| 1888-89. | State Railways | Guaranteed Railways | Subsidised Companies. | Miscellaneous. | Tota |
|---|---|---|---|---|---|
| GROSS RECEIPTS | 11,827,1 | 7,403,4 | 42,8 | | 19,27 |
| WORKING EXPENSES | 5,822,6 | 3,752,6 | | | 9,57 |
| Surplus Profits | 236,7 | 570,2 | | | 8c |
| Interest | 4,548,3 | 3,959,1 | | | 8,50 |
| Annuities | 2,474,2 | | | | 2,47 |
| Land and Supervision | | 44,3 | 28,1 | | 7 |
| Miscellaneous Railway Expenditure | | | | 70,6 | 7 |
| TOTAL EXPENDITURE | 13,081,8 | 8,326,2 | 28,1 | 70,6 | 21,50 |
| NET GAIN OR LOSS TO THE GOVERNMENT— | | | | | |
| 1888 89 | *—1,254,7* | *—922,8* | *+ 14,7* | *—70,6* | *—2,23* |
| 1887 88 | *—1,121,4* | *—930,4* | *—18,8* | *—51,8* | *—2,12* |
| 1886 87 | *— 375,1* | *—675,6* | *—43,6* | *—94,4* | *—1,18* |
| 1885 86 | + 394,9 | *—983,3* | *—44,0* | *—99,3* | *— 73* |
| 1884-85 | + 173,9 | *—1,043,3* | *—84,2* | *—97,6* | *—1,05* |

127 These figures show that the *State Railways* did worse than last year by 133,3 and *Guaranteed Railways* better by 7,6 The deficiency in the former is caused to a great exte by increased charges on account of interest, and additional annurties connected with purchase of Guaranteed lines, amounting to 379,9 and 5,1 respectively *plus* exchange 23ξ together with an advance of 465,1 in working expenses including surplus profits Th figures give a total of 1,088,5 but the receipts have improved to the extent of 955,2 wh leaves the net deficiency noted above The other items do not call for special remark here

## Section H —RAILWAYS—RECEIPTS

| 1887-88 Accounts. | | 1888-89. Budget | Revised | Accounts. |
|---|---|---|---|---|
| 14,533,3 | RECEIPTS | 15,184,7 | 15,428,0 | 15,520,7 |

128 The following sums are comprised in these receipts, particulars of them being give the succeeding statements As regards *State Railways* the Gross Earnings exceeded th of the previous year by 955,2 and the Budget and Revised Estimates by 86,2 and respectively The large increase over the actuals of 1887 88 is chiefly due to transaction the Oudh and Rohilkhand Railway for the last three months of 1888 89 being included ur this head, the line having been purchased by Government on 31st December 1888 T was also a large influx of traffic on the Rajputana Malwa line in Cotton, Gram and S on the North Western Railway in Gram and material for Railway Construction, and on Eastern Bengal Railway in Jute and passengers drawn to Fairs The Revenue was enlarged by the opening of the Tounghoo Mandalay Extension, and by additions to the m age of the Indian Midland, Bengal Nagpur and Southern Mahratta Railways The *Guaran* lines are 14,2 better than last year and have worked up to the Revised Estimate very clos but have considerably exceeded the Budget The large increase over the latter app chiefly on the Great Indian Peninsula Railway, and is caused by large receipts from carr of Cotton and Wheat and of Railway Material for the Bengal Nagpur and Indian Midl Railways The differences under *Subsidised* Companies are due to fluctuations in inte charges produced by a varying capital and an alteration in the method of calculation —

| 1887-88 Accounts | | 1888-89 Budget. | Revised | Accounts |
|---|---|---|---|---|
| 10,871,9 | State Railways (gross) | 11,740,9 | 11,740,4 | 11,827,1 |
| 3,636,6 | Guaranteed Railways (net) | 3,405 0 | 3,652,5 | 3,650,8 |
| 24,8 | Subsidised Companies | 38,8 | 35,1 | 42,8 |
| 14,533,3 | | 15,184,7 | 15,428 0 | 15,520,7 |

## Section H—RAILWAYS—RECEIPTS—*continued*

# XXVI & 38—State Railways—Gross Receipts and Working Expenses

| Accounts 1887-88 Gross Receipts | Accounts 1887-88 Working Expenses | Accounts 1887-88 Net | Capital Outlay to 31st March 1889 | Railways | Budget 1888-89 Gross Receipts | Budget 1888-89 Working Expenses | Budget 1888-89 Net | Revised 1888-89 Gross Receipts | Revised 1888-89 Working Expenses | Revised 1888-89 Net | Accounts 1888-89 Gross Receipts | Accounts 1888-89 Working Expenses | Accounts 1888-89 Net | Percentage of Charge to Receipts |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | **Imperial** | | | | | | | | | | |
| ,603,2 | 1,457 5 | 3 145 7 | 32 799 7 | East Indian | 4,700 3 | 1 562 0 | 3 138 3 | 4,450,3 | 1,523 8 | 2,926 5 | 4,471 1 | 1 523 7 | 2,947 4 | 34 |
| 21,0 | | 21 0 | | Eastern Bengal | 35 0 | | 35,0 | 69 4 | | 69,4 | 78 5 | | 78 5 | .. |
| ,698 3 | 856,3 | 841,8 | 13 009 0 | Rajputana-Malwa | 1 780 0 | 875 0 | 905 0 | 1,875 0 | 910,0 | 965 0 | 1 903,8 | 905 0 | 9,8 8 | 47 |
| 188,2 | 1,633 5 | 554,7 | 37 687,5 | North Western | 2 400 0 | 1 670 0 | 730,0 | 2 550,0 | 1 755 0 | 795 0 | 2 573 2 | 1 742 5 | 830 7 | 67 |
| | | | 10,300 0 | Oudh & Rohilkhand | 190,0 | 80 0 | 110,0 | 170,0 | 57,5 | 112 5 | 174,8 | 54 6 | 12 2 | 31 |
| 510,7 | 3,947 5 | 4 563 2 | 93 796 2 | **Total** | 9 105 3 | 4,187 0 | 4,918,3 | 9 114 7 | 4,246 3 | 4,868,4 | 9 201 4 | 4 225 8 | 4 975 6 | 45 |
| | | | | **Other Railways—Imperial** | | | | | | | | | | |
| 8,1 | 9,6 | —1,5 | | Katni Umaria | 11 0 | 10,5 | 5 | } 188 5 | } 110 5 | } 78 0 | 163 5 | 127 0 | 36 5 | 77 |
| 137,5 | 86,8 | 50,7 | 5,864 9 | Bengal Nagpur | 175 0 | 95 0 | 80,0 | | | | | | | |
| 78,0 | 68,0 | 10 0 | 708 3 | Wardha Coal | 80 0 | 64,5 | 15,5 | 85,5 | 64 0 | 21 5 | 88 5 | 61 4 | 27 1 | 69 |
| 45 7 | 21,3 | 24,4 | 921,0 | Sindia | 45 5 | 21 0 | 24 5 | 37 0 | 17 8 | 19,2 | 37 1 | 17 7 | 19 4 | 47 |
| 11,5 | 2 6 | 8 9 | 82 9 | Umaria Colliery | 15,0 | 13 0 | 2 0 | 17 3 | 16 8 | 5 | 17 8 | 20 4 | — 6 | 114 |
| 52,9 | 24,6 | 28,3 | 432 7 | Patna-Gya | 53 0 | 24,9 | 28 1 | 49 8 | 23,9 | 25,9 | 49 9 | 23 8 | 26 1 | 47 |
| 5,0 | 4 5 | 5 | 13 1 | Bhopal | 5 7 | 4,3 | 1 4 | 5 5 | 5 0 | 5 | 5 5 | | 5 | 90 |
| 75,5 | 67 6 | 7 9 | 930,4 | Bengal Central | 70,0 | 62 5 | 7 5 | 70,0 | 50,0 | 20 0 | 72 4 | 51 2 | 21 2 | 70 |
| 30,6 | 20,1 | 10,5 | 6 414 9† | Indian Midland | 100,0 | 77 5 | 22 5 | 112 5 | 75 0 | 37 5 | 108 | 69 5 | 38 7 | *64 |
| 22 7 | | 22 7 | 1 097 9 | Dhond Manmad* | 23 5 | | 23,5 | 25,2 | | 25 2 | 25,5 | | 25 5 | |
| 2 | 1 | 1 | | Benares Branch | 7 | 1 | 6 | 7 | 1 | 6 | 7 | 1 | 6 | 14 |
| 326,4 | 217 9 | 108 5 | 7 268 0 | Southern Mahratta | } 410,0 | 285 0 | 125 0 | 392 5 | 291,4 | 101 1 | 399 8 | 297 3 | 102 5 | 74 |
| 6,2 | 8 5 | —2,3 | 1 654 9 | Bellary Kistna | | | | | | | | | | |
| 4,8 | 9 2 | —4,4 | 636 7 | Villupuram-Guntakal (Nellore Branch) | 22,5 | 20,0 | 2 5 | 23 6 | 27 0 | —3 4 | 23 6 | 27 1 | —3 5 | 114 |
| 51 5 | 37,4 | 14 1 | 1 325,7 | Mysore | 54 0 | 39,0 | 15,0 | 59,0 | 44 2 | 14,8 | 59 0 | 44 3 | 14 7 | 75 |
| 4,8 | 2 2 | 2 6 | 70,6 | Dildarnagar-Ghazipur | 4,8 | 2 2 | 2 6 | 4 6 | 2 2 | 2,4 | 4,6 | 2 2 | 2 4 | 47 |
| | | | 2 039 5 | Toungoo-Mandalay | 30,0 | 30 0 | | 20 0 | 20,0 | | 31 9 | 32 5 | —6 | 101 |
| 861,4 | 580,4 | 281 0 | 29 569 5 | **Total other Railways** | 1 100 7 | 749 5 | 351,2 | 1 091 7 | 747 9 | 343 8 | 1 088 0 | 779 5 | 308 5 | 71 |
| ,372 1 | 4 527 9 | 4 844 2 | 123 365 7 | **Total Imperial** | 10 206 0 | 4 936 5 | 5 269 5 | 10 206 4 | 4,994,2 | 5 212 2 | 10 289 4 | 5 005 3 | 5 284 1 | 4[illegible] |
| | | | | **Provincial** | | | | | | | | | | |
| 331 1 | 175,9 | 155 2 | 2 976 3 | Burma | 340 0 | 180 0 | 160,0 | 327 5 | 200,0 | 127 5 | 314 3 | 189 9 | 124 4 | 6[illegible] |
| 5 0 | 6,4 | —1,4 | 72 6 | Jorhat | 5 2 | 5 0 | 2 | 6,0 | 5 7 | 3 | 6,0 | 5 7 | 3 | 9 |
| 1 2 | 3 7 | —2 5 | 76 1 | Cherra-Companyganj | 1 5 | 3 2 | —1 7 | 1 0 | 2 2 | —1 2 | 6 | 2 1 | —1 5 | 35 |
| 937 4 | 481 1 | 456 3 | 9 364 5 | Eastern Bengal | 945 0 | 475 0 | 470, | 980 6 | 490,0 | 490,6 | 992 1 | 490 1 | 502 0 | ‡4 |
| 180,5 | 106,2 | 74 3 | 2 103 4 | Tirhoot | 190 0 | 107 5 | 82 5 | 165 0 | 97 5 | 67 5 | 17 9 | 96 3 | 74 6 | 5 |
| 9 4 | 6,2 | 3 2 | 35 1 | Nalhati | 9 0 | 7 0 | 2,0 | 10,2 | 8 0 | 2 2 | 10 4 | 8 5 | 1 9 | 8 |
| 18,3 | 15 0 | 3,3 | 389 4 | Lucknow Sitapur Seramau | 25 0 | 18,5 | 6 5 | 25 5 | 18 5 | 7 0 | 25 4 | 18 1 | 7 3 | 7 |
| 9 6 | 6 8 | 2 8 | 152 1 | Bareilly Pilibhit | 10 5 | 8 0 | 2,5 | 9,4 | 6 7 | 2 7 | 9 3 | 6 6 | 2 7 | 7 |
| 7 3 | | 7 3 | 560 2 | Amritsar Pathankot† | 8 7 | | 8 7 | 8 8 | | 8 8 | 8 7 | | 8 7 | |
| 1 499 8 | 801 3 | 698 5 | 15 729 7 | **Total Provincial** | 1 534 9 | 804 2 | 730,7 | 1 534 0 | 828 6 | 705 4 | 1 537 7 | 8 7 3 | 720 4 | 5 |
| | | | | *Surplus Profits—* | | | | | | | | | | |
| | 205 1 | —205 1 | | East Indian | | 198,0 | —198 0 | | 166 2 | —166 2 | | 166 3 | —166 3 | |
| | 50 6 | —50,6 | | Rajputana Malwa | | 35 0 | —35 0 | | 50 0 | —50 0 | | 65 4 | —65 4 | |
| | 4 2 | —4 2 | | Southern Mahratta | | 5 0 | —5 0 | | 1 1 | —1 1 | | 1 6 | —1 6 | |
| | 5 1 | —5 1 | | Mysore | | 3 5 | —3 5 | | 3 3 | —3 3 | | 3 4 | —3,4 | |
| 0 871,9 | 5,594 2 | 5,277 7 | 139 095 4 | **GRAND TOTAL** | 11 740 9 | 5 982 2 | 5 758,7 | 11 740 4 | 6 043,4 | 5 697 0 | 11 827 1 | 6 059 3 | 5 76 8 | 5 |

* Net receipts
† Excl es o tl y on the Si dia R ilwa 92 0
‡ Perce tage calc l ted o th gr eceipt including the Imperial hare.
§ Percentag alculated on th total et receipts including th Imperial share

## East Indian Railway

| 1887-88 Accounts | | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|---|
| | Earnings— | | | | |
| 1 434 5 | Coaching | | 1 400 0 | 1 4,3 0 | 1 442 4 |
| 3,113 1 | Goods | | 3 212 5 | 2 947 5 | 2 952 5 |
| 55,6 | Miscellaneous | | 87 8 | 69 8 | 76 2 |
| 4,603 2 | | Total | 4 700 3 | 4 450 3 | 4 471 1 |

## RESULTS

| | Accounts More | Accounts Less |
|---|---|---|
| Actuals with actuals of previous year | | 132 1 |
| „ Budget Estimate | | 229 2 |
| „ Revised Estimate | 20 8 | |

## Section H —RAILWAYS—RECEIPTS—continued

129 In comparison with the actuals of 1887 88, the earnings during 1888-89 exhibit a falling off which s due to a variety of causes, amongst which may be enumerated the cessation of an abnormally heavy raffic in the previous year caused by scarcity in the North Western Provinces, a decline in a long lead raffic of wheat and grains from Upper India, certain writes back due to overcharges, and possibly a diver ion of traffic consequent on the opening of the Indian Midland Railway Contrasted with the Budget Estimate the earnings are short owing to the development of traffic anticipated when the Budget Estimate was framed not having been realised from causes mentioned above The actual earnings approximate closely with the Revised Estimate, but chiefly in consequence of a decrease in outstanding earnings of 9 against an anticipated increase of 7,5, the actuals are better by 20,8

### Eastern Bengal Railway

| 1887 88 Accounts. | | 1888-89. Budget | Revised | Accounts |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 327 4 | Coaching | 320 0 | 337 0 | 342 9 |
| 551 0 | Goods | 570 0 | 626 0 | 630 4 |
| 80 0 | Miscellaneous | 90 0 | 87 0 | 97 3 |
| 958 4 | TOTAL | 980 0 | 1 050 0 | 1 070 6 |

RESULTS.

| | Accounts More | Less |
|---|---|---|
| Actuals with actuals of previous year | 112 2 | |
| Budget Estimate | 90 6 | |
| Revised Estimate | 20 6 | .. |

130 The increase in the earnings compared with the previous year is due to the opening of the Dinagepore Raigunj Section of the Assam Behar Railway, to improvement in 3rd class passenger traffic and to a favourable jute season The increase over the Budget Estimate is due to a larger jute traffic than was originally anticipated and to greater receipts from Fairs on the Eastern Section developed by the passenger traffic on the Dinagepore Raigunj and Dacca Sections The actual earnings exceed the Revised Estimate by 13,8, and owing to a decrease of 6 8 in outstanding earnings which was not anticipated, the actuals are better by 20,6 The increase is due to the passenger and jute traffic having been more favourable towards the close of the year than was anticipated

### Rajputana-Malwa Railway

| 1887 88 Accounts | | 1888 89 Budget | Revised | Accounts |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 577 8 | Coaching | 580,0 | 580 0 | 578 5 |
| 1,094 7 | Goods | 1 175 0 | 1 270 0 | 1 310 8 |
| 25 8 | Miscellaneous | 25 0 | 25 0 | 14 5 |
| 1 698 3 | TOTAL | 1 780 0 | 1 875 0 | 1 903 8 |

RESULTS

| | Accounts More | Less |
|---|---|---|
| Actuals with actuals of previous year | 205 5 | |
| Budget Estimate | 123 8 | |
| Revised Estimate | 28 8 | .. |

131 The earnings during 1888 89 have considerably exceeded the actuals of 1887 88, owing to large quantities of cotton grain and seeds carried over the line During 1887 88 the transport of wheat and seeds for export fell off seriously in consequence of a deficient harvest in the Punjab, combined with partial scarcity in districts traversed by the Railway whereas during 1888 89 this traffic revived and proved to be unusually favourable When the Budget Estimate was under consideration, there was nothing to indicate such an improved export traffic and considering the comparatively low returns of the previous year, a moderate estimate was considered advisable The improvement was not very marked when the Revised Estimate was under consideration, the traffic during the closing weeks of the year having become unusually high

## Section H.—RAILWAYS—RECEIPTS—*continued*

### North Western Railway

| 1887-88. Accounts | | 1888-89. Budget | 1888-89. Revised | 1888-89. Accounts |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 824 0 | Coaching | 900 0 | 840 0 | 850 2 |
| 1 338 2 | Goods | 1 457 5 | 1 657 0 | 1 662,6 |
| 26 0 | Miscellaneous | 42 5 | 53 0 | 60 4 |
| 2 188 2 | TOTAL | 2 400 0 | 2 550 0 | 2 573,2 |

RESULTS

| | Accounts More | Accounts Less |
|---|---|---|
| Actuals with actuals of previous year | 385 0 | |
| „ Budget Estimate | 173 2 | |
| Revised Estimate | 23 2 | |

132 The large earnings, compared with the previous year, occur in both coaching and goods dep ments and are attributable to additions to the open mileage as well as to improvement in wheat traffic to increased conveyance of Railway materials The real improvement from these causes is 356,5, but ow to the recovery of some outstanding arrears, the excess is shewn by the above figures to be 385,0 The co ing traffic fell short of budget expectations, but this was more than counterbalanced by the revenue f goods principally in the items of wheat and Railway material The increase over the Revised Estir is due to the traffic towards the close of the year having been better than was expected when that estir was framed

### Oudh and Rohilkhand Railway

| 1887 88 Accounts | | 1888-89 Budget | 1888-89 Revised. | 1888-89 Accounts |
|---|---|---|---|---|
| | EARNINGS— | | | |
| | Coaching | 93 0 | 80 0 | 78 3 |
| | Goods | 97 5 | 83 0 | 93 0 |
| | Miscellaneous | —5 | 7 0 | 3 5 |
| | TOTAL | 190 0 | 170 0 | 174 8 |

RESULTS

| | Accounts More | Accounts Less |
|---|---|---|
| Actuals with Budget Estimate | | 15 2 |
| Revised Estimate | 4 8 | |

133 In 1887-88 the Oudh and Rohilkhand Railway was a guaranteed line, and the transactions for year were recorded under the head XXVII—*Guaranteed Railways* The line was taken over by Gov ment from the Company on the 31st December 1888 and has been worked as a State line from 1st Janı 1889 The transactions recorded above therefore relate to the closing three months of the year 1888 The decrease in earnings as compared with the Budget Estimate, is due to an over estimate which rectified when the Revised Estimate came under consideration

### Other State Railways—Imperial

RESULTS

| | Accounts More | Accounts Less |
|---|---|---|
| Actuals with actuals of previous year | 226 6 | |
| „ Budget Estimate | .. | 12 7 |
| Revised Estimate | | 3 7 |

134 The increase in the earnings over 1887 88 is principally due to the opening of additional lengt the Indian Midland, Bengal Nagpur and Southern Mahratta Railways and to the opening of Tounghoo Mandalay Railway In the case of the Indian Midland, the mean mileage open rose fror miles in 1887 88 to 157 miles in 1888 89 the Bengal Nagpur (including Katni Umaria) from 186 mile 213 miles, the Southern Mahratta (including Bellary-Kistna) from 792 miles to 855 miles Apart from increased open mileage, the traffic was better on the Wardha Coal, Nellore Branch of the Villupu Guntakal, and Mysore State Railways and Umaria Colliery The improvement on the Wardha C

## Section H —RAILWAYS—RECEIPTS—*continued*

Railway arose from enhanced sales of coal leading to increased receipts for freight, and for mileag demurrage of stock running over foreign lines The increase on the Nellore Branch is due to only and a half months transactions having appeared in the accounts for 1887 88 and on the Mysore Ra to the additional mileage opened on the 21st February 1888, and to an improvement in coaching following a reduction in the rate for 3rd class passenger fares The excess on the Umaria Colli due to larger output and larger sales of coal

135 As compared with he Budget, the receipts of the Bengal Nagpur and Southern Mahratta were short by 22,5 and 10 2, owing to the traffic having been smaller than was anticipated, but there w improvement of 8,5 on the Wardha Coal Railway caused by larger sales of coal and of 8,2 on the I Midland Railway by the entire main line, from Bhopal to Cawnpore, having been open from 1st January which was not expected when the Budget Estimate was framed A decrease of 8,4 appears i accounts of the Sindia Railway, but the traffic during 1887 was exceptionally good, whereas during it receded to its normal level

136 Although the total difference between the actuals and revised is only 3 7, the separate differ comprised in it are even wider than those between the actuals and budget The Bengal Nagpor Indian Midland were short by 25,0 and 4 3 respectively in consequence, it is said of outstanding having been fully realised The Wardha Coal was better by 3 0, owing to larger indents than wer pected at the close of the year, from the Bengal Nagpur and Great Indian Railways The Southern ratta is better by 7,3, owing to prompt recovery of dues and the Tounghoo Mandalay, owing to w sufficient data at the time to make a satisfactory forecast

### Other State Railways—Provincial, excluding Eastern Bengal Railway System.

| RESULTS | Accounts More | Accounts Less. |
|---|---|---|
| Actuals with actuals of previous year | | 16 8 |
| Budget Estimate | | 44 3 |
| Revised Estimate | | 7 8 |

137 The earnings realised during 1888 89 fall short of those of 1887 88 by 16,8, the principal c ences being decreases of 16,8 on the Burma and of 9 6 on the Tirhoot Railway, and an increase c on the Lucknow Sitapur Seramau Railway The decline on the Burma Railway is due to a fallir in both coaching and goods traffic, and on the Tirhoot Railway to the scarcity which prevailed i northern grain producing districts of Behar The improvement on the Lucknow Sitapur Seramau Ra is due to the increased open mileage

138 Compared with the Budget Estimate the actuals show a decrease of 44 3, of which 25,7 was o Burma Railway, and 19,1 on the Tirhoot Railway As regards the Burma Railway the conveyanc paddy fell short of expectations and the estimate of additional traffic on the Tounghoo-Mandalay e sion was not fully realised, as the extension was not opened as early as was anticipated when the Bu Estimate was framed The decrease on the Tirhoot Railway is due to scarcity in the northern g producing districts of Behar

139 The principal difference between the revised and the actuals is a decrease of 13 2 in Burma o to the official year having closed on a Sunday whereby the station remittances received that day an the evening of the previous day could not be taken to account until 1st April 1889

## XXVII—Guaranteed Companies—Net Traffic Receipts

| Accounts, 1887-88. | | | Guaranteed interest 1888-89. | Guaranteed Railway Companies | Budget 1888-89 | | | Revised 1888-89 | | | Accounts, 1888-89. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gross Receipts | Working Expenses | Net. | | | Gross Receipts | Working Expenses | Net. | Gross Receipts | Working Expenses | Net. | Gross Receipts. | Working Expenses | Net. |
| 1 227 2 | 520 2 | 707,0 | 605 4 | Bombay Baroda and Central India | 1 300,0 | 550,0 | 750,0 | 1,290,0 | 555 0 | 735 0 | 1 300 6 | 559,6 | 741,0 |
| 3,984,6 | 1 842,2 | 2,142,4 | 1 735 1 | Great Indian Peninsula | 3,800,0 | 1,840,0 | 1,960,0 | 4,180,0 | 1 950,0 | 2 230,0 | 4,208 1 | 1,999,0 | 2,209,1 |
| 821 5 | 513 9 | 307,6 | 765,4 | Madras | 830 0 | 510,0 | 320 0 | 845,0 | 500,0 | 345 0 | 861 7 | 498,7 | 363,0 |
| 701 7 | 356,1 | 345,6 | 540,4 | Oudh and Rohilkhand | 540 0 | 310,0 | 230,0 | 484,0 | 314,0 | 170,0 | 481 7 | 313,3 | 168,4 |
| 506,4 | 372,4 | 134,0 | 312 8 | South Indian | 515 0 | 370 0 | 145,0 | 545,0 | 372,5 | 172 5 | 551 3 | 382,0 | 169,3 |
| [illegible] | 2,6[illegible] 8 | [illegible]6.6 | 7,059 1 | Total | 6,985,0 | 3,580,0 | 3,405,0 | 7 344,0 | 3,691 5 | 3,652,6 | 7,403,4 | 3,752,6 | 3,650,8 |

## Section H —RAILWAYS—RECEIPTS—*continued*

| RESULTS | Actuals More | Actuals Less |
|---|---|---|
| Gross Receipts— | | |
| Actuals with actuals of previous year | 162 0 | |
| Budget Estimate | 418 4 | |
| Revised Estimate | 59 4 | |
| Working Expenses— | | |
| Actuals with Actuals of previous year | 147 8 | |
| Budget Estimate | 172 6 | |
| Revised Estimate | 61 1 | |

### Gross Receipts

140 The excess in 1888 89 of 162 0 appears chiefly on the Great Indian Peninsula and on the Bomb Baroda and Central India Railways, but the Madras and South Indian lines also shew a satisfactory res The increase on the Great Indian Peninsula Railway was derived principally from the carriage of cot and wheat, and on the Bombay Baroda and Central India Railway from the revival of through tr between the Rajputana Malwa Railway and Bombay in grain seeds and wheat The Madras and So Indian lines shew a general development of traffic The Oudh and Rohilkhand Railway having b worked by the State from the 1st January 1889, the actuals against this line represent transactions 9 months only of 1888 89 against 12 months of 1887 88

141 The increase of 418,4 over the Budget Estimate occurred chiefly on the Great Indian Penins Madras and South Indian Railways The large increase on the Great Indian Peninsula Railway spread over all the heads of traffic but especially in the carriage of cotton wheat and Railway mater The increase on the last two lines is the result of a steady general development of traffic decrease on the Oudh and Rohilkhand Railway must be attributed to an excessive estimate

142 The comparison with the Revised Estimate is made below, and is satisfactory The increase the Bombay, Baroda and Central India Railway is due to very favourable passenger traffic which unexpectedly high towards the close of the year on the Great Indian Peninsula Railway to the impro ment in traffic noticed during the earlier months having been maintained to the close of the year, and increased receipts from tolls on the Carnac Bandar and from sales of unclaimed and damaged goo The Madras Railway exhibited an unexpected development of traffic under coaching and sundries small differences on the Oudh and Rohilkhand and South Indian Railways need no remark —

| | |
|---|---|
| Bombay Baroda and Central India | + 10 6 |
| Great Indian Peninsula | + 28 1 |
| Madras | + 16 7 |
| Oudh and Rohilkhand | — 2 3 |
| South Indian | + 6 3 |
| Net Increase | 59 4 |

### Working Expenses

143 The increase on the actuals of the preceding year is made up as under—

| | |
|---|---|
| Bombay Baroda and Central India | + 39 4 |
| Great Indian Peninsula | + 156 8 |
| Madras | — 15,2 |
| Oudh and Rohilkhand | — 42 8 |
| South Indian | + 9 6 |
| Net Increase | 147 8 |

144 The enhanced charges on the Bombay, Baroda and Central India Railway are due to larger tr worked as well as to the fall in the rate of exchange The increase on the Great Indian Penin Railway is partly attributable to the same causes, but heavy outlay was also incurred in connection the maintenance of the line and with repairs and renewals of vehicles The enhanced price of added to the expenditure, and large payments were made to other lines for mileage and demurrag foreign stock The decrease on the Madras Railway is due principally to large credits to revenue for w done on the Chittravati and Penner bridges, and on the Oudh and Rohilkhand Railway to the line hav been worked by the Company for 9 months only in 1888 89 The increase on the South Indian R way is due chiefly to increased charges under exchange

### Section H —RAILWAYS—RECEIPTS—*continued*

145 Compared with the Budget Estimate of 1888 89 the actuals show an increase of 172,6 as unc

| | |
|---|---|
| Bombay Baroda and Central India | + 9,6 |
| Great Indian Peninsula | + 159 0 |
| Madras | — 11,3 |
| Oudh and Rohilkhand | + 3 3 |
| South Indian | + 12 0 |
| Net Increase | 172 6 |

146 The Bombay, Baroda and Central India Railway had to undertake more extensive renew permanent way, than was anticipated while the price of English coal was higher and the qu consumed greater and the rate of exchange less favourable The increased charges due to these c were counterbalanced to a large extent by savings under other heads The increase on the Great I Peninsula Railway is due to the causes noticed in the preceding paragraph The accounts of the M Railway shew diminished outlay on the re construction of the Penner and Chittravati bridges, and Bey Calicut Extension, &c The increase on the Oudh and Rohilkhand Railway is small and does no for any remark, and that on the South Indian Railway arises from insufficient provision having been for the maintenance and locomotive expenses

147 The Revised Estimate was exceeded chiefly on the Great Indian Peninsula Railway, owing tc prices paid for coal, and heavy outlay in connection with repairs and renewals of vehicles an demurrage and some other charges The other differences are comparatively small and need no rem

148 The Gross Receipts, Expenses and Net Receipts of these lines for the past six years are in the following Statement —

| Guaranteed R wa Com an es | Gross Receipts | | | | | | Worki E se | | | | | | Net Receipts | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1883-84 | 884 85 | 1885 86 | 886-87 | 887 88 | 1888 89 | 1883-84 | 1884 85 | 1885 86 | 1886 87 | 1887 88 | 888-89 | 1883 84 | 1884 85 | 1885-86 | 1886-87 |
| ombay Baroda and Central India | 1 211 7 | 1 221 6 | 1 318 2 | 1 343 6 | 1 227 2 | 1 300 6 | 497 6 | 550 4 | 543 5 | 563 0 | 520 2 | 559 6 | 714 1 | 671 2 | 774 7 | 780,6 |
| astern Bengal | 488 9 | 82 3 | | | | | 262 3 | 85 2 | | | | | 226 6 | —2 9 | | |
| reat Indian Peninsula | 3 342 9 | 3 514,4 | 3 654 2 | 3,971 6 | 3 984,6 | 4 208 1 | 1 751 4 | 1 779 7 | 1,850 1 | 1,857 3 | 1,842 2 | 1 999 0 | 1 591 5 | 1 734 7 | 1 804,1 | 2 114,3 |
| adras | 691 0 | 717 0 | 761 0 | 794 3 | 821 5 | 861 7 | 404 6 | 424,1 | 439 4 | 504,6 | 513 9 | 498 7 | 286,4 | 292 9 | 321,6 | 289,7 |
| Oudh and Rohilkhand | 578 9 | 517 6 | 571 5 | 658 8 | 701 7 | 481 7 | 303 2 | 307 8 | 367 0 | 362 3 | 356 1 | 313 3 | 275,7 | 209 8 | 204,5 | 296,5 |
| nd Punjab and Delhi | 1 122 3 | 1 130 0 | 1 054 2 | | | | 675 0 | 699 7 | 587 1 | | | | 446 4 | 430,3 | 467 1 | |
| outh Indian | 400 3 | 423 8 | 450 4 | 512 2 | 506 4 | 551 3 | 252 8 | 281 5 | 297 3 | 346 2 | 372 4 | 382 0 | 147,5 | 142,3 | 153,1 | 166 0 |

## XXVIII —Subsidised Companies (Repayment of Advances of Interest)

| 1887 88 Accounts | 1888-89 Budget | Revised | Accounts |
|---|---|---|---|
| 24 8 | 38 8 | 35 1 | 42 8 |

149 The credits under this head represent the amounts to be recovered from the Mysore Durb settlement of the net charge for interest paid to the Southern Mahratta Railway Company in conne with the Mysore Railway The receipts and working expenses and interest charges of the Mysore Ra are recorded in the accounts under their respective Railway heads and only the net charge for in (*i e*, interest on capital expended *minus* net receipts) which is recoverable from the Mysore Durb credited to this head The settlement with the Mysore Durbar is effected through the Civil Depart The following shows in detail the results recorded above —

| Accounts 1887 88 | | 1888-89 Budget Estimate | Revised Estimate | Accounts |
|---|---|---|---|---|
| 33 9 | Interest on Capital outlay | 50 3 | 46 6 | 54,1 |
| 9 1 | Net Receipts | 11 5 | 11 5 | 11,3 |
| 24 8 | Net charge for interest recoverable from Mysore Durbar | 38 8 | 35 1 | 42 8 |

150 The differences in *net receipts* are comparatively small, and call for no remark The fluctu under *Interest* are caused by the varying capital, and also to a change in the method of comp the interest

## Section H —RAILWAYS—EXPENSES

| 1887 88. Accounts | | 1888 89. Budget | Revised | Accounts |
|---|---|---|---|---|
| 16,655,7 | EXPENDITURE | 17,299 6 | 17,692,9 | 17,754,1 |

151 These figures comprise the expenditure under the following heads —

| 1887 88 Accounts | | 1888-89. Budget | Revised | Accounts |
|---|---|---|---|---|
| | STATE RAILWAYS— | | | |
| 5,594,2 | Working Expenses | 5,982,2 | 6,043,4 | 6,059,3 |
| 3,341,9 | Interest on debt | 3,486,3 | 3,594,5 | 3,598,9 |
| 2,390 8 | Annuities | 2,398,0 | 2,473,8 | 2,474,2 |
| 666,4 | Interest on Capital Deposits | 931,4 | 948,6 | 949,4 |
| | GUARANTEED COMPANIES— | | | |
| 714,0 | Surplus Profits, &c | 527,5 | 569,1 | 614,5 |
| 3,853,0 | Interest | 3,873,7 | 3,959,5 | 3 959,1 |
| | SUBSIDISED COMPANIES— | | | |
| 43,6 | Land, &c | 32,2 | 29,0 | 28,1 |
| | Advances of Interest | | | |
| 51,8 | MISCELLANEOUS RAILWAY EXPENDITURE— | 68,3 | 75 0 | 70,6 |
| 16,655,7 | | 17,299,6 | 17 692,9 | 17,754,1 |

152 In reviewing these figures it must be borne in mind that the transactions of the O and Rohilkund Railway from January to March 1889, have been entered under the head *S Railways*, the line having been purchased by Government from the Guaranteed Company 31st December 1888 The excess over the actuals of 1887 88 is 1,098 4, and is spread c nearly all the heads It occurs more particularly in the *State Railways* owing chiefly to hea working expenses caused by increased mileage and greater traffic, together with enhan charges for Interest and Annuity caused in a great measure by the continued fall in exchar The large increase over the Budget Estimate is due principally to Exchange The actu are in fair accord with the Revised Estimate

## 38 —State Railways—Working Expenses

| 1887 88 Accounts | | 1888-89. Budget | Revised | Accou |
|---|---|---|---|---|
| 5,594,2 | EXPENDITURE | 5 982,2 | 6,043,4 | 6,05 |

153 The particulars of these charges according to Railways are given in page 69 and exceed th of 1887 88 by 465,1 and the Budget and Revised by 77,1 and 15 9 respectively

154. The excess over the actuals of 1887 88 is due to the growth of traffic to increased o mileage, and to the working expenses of the Oudh and Rohilkhand Railway for the last quarter of 188 being recorded under *State Railways*, whereas they were included under *Guaranteed Railways* 1887 88 It is also caused in part by heavier renewals of Permanent Way and Rolling Stock on the F Indian and North Western Railways

155 The excess of 77,1 over Budget is caused largely by the increased traffic worked on several li as well as by more extensive renewals than were provided for on the North Western Railway The Estim for the newly opened sections of the Bengal Nagpur and Southern Mahratta Railways proved inadequ and the payments of surplus profits on the Rajputana Railway resulting from the increase in earni were unexpectedly large

156 The actuals have closely followed the Revised considering the magnitude of the transactions excess is due chiefly to the payment in March instead of April of the surplus profits of the Rajputa Malwa Railway for the second half of 1888 owing to a change of system The expenditure on fuel a repairs of Rolling Stock was heavier than expected, and this was also the case with the establishm charges on the Bengal Nagpur Railway while on the Southern Mahratta Railway liabilities w discharged earlier than was anticipated

## Section H —RAILWAYS—EXPENSES—*continued*

157 The following remarks explain the individual differences between Actuals and Estimates

### East Indian Railway

| 1887 88 Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| | WORKING EXPENSES— | | | |
| 464 0 | Maintenance | 553 5 | 490 0 | 529 8 |
| 358 0 | Locomotive | 354 6 | 374 3 | 373 7 |
| 120,7 | Carriage and Wagon | 129 9 | 126 7 | 112 8 |
| 296 6 | Traffic | 307 3 | 306 9 | 292 9 |
| 218 2 | General Miscellaneous and Suspense | 216 7 | 225 9 | 214 6 |
| 1 457 5 | TOTAL WORKING EXPENSES | 1 562 0 | 1 523 8 | 1 523 8 |
| 205 1 | ½ Surplus profits paid to the Company and Contribution to Provident Fund of one per cent on Net Earnings | 198 0 | 166 2 | 166 2 |
| 1 662 6 | TOTAL EAST INDIAN RAILWAY | 1 760 0 | 1 690 0 | 1 690 0 |

RESULTS

| | Accounts More | Accounts Less |
|---|---|---|
| Actuals with Actuals of previous year | 27 4 | |
| Budget Estimate | | 70 0 |
| Revised Estimate | | *Nil* |

158 The excess over 1887 88 is ascribed chiefly to heavier renewals of permanent way and of er and tenders The saving on the Budget Estimate is due chiefly to renewals of permanent way not h been carried out to the extent anticipated in consequence of delay in the supply of materials England and partly to reductions effected in consequence of a falling off in the traffic The actua Revised Estimate are practically the same

### Eastern Bengal Railway

| 1887 88 Accounts | | 1888 89 Budget | 1888 89 Revised | 1888 89 Accounts |
|---|---|---|---|---|
| | WORKING EXPENSES— | | | |
| 144 5 | Maintenance | 145 0 | 111 6 | 112 2 |
| 111 6 | Locomotive | 103 0 | 106 4 | 109 1 |
| 34 6 | Carriage and Wagon | 36 0 | 52 0 | 49 8 |
| 97 7 | Traffic | 92 0 | 110 4 | 110 1 |
| 92 7 | General Miscellaneous and Suspense | 99 0 | 109 6 | 108 9 |
| 481 1 | TOTAL EASTERN BENGAL RAILWAY | 475 0 | 490 0 | 490 1 |

RESULTS

| | Accounts More | Accounts Less |
|---|---|---|
| Actuals with Actuals of previous year | 9 0 | |
| Budget Estimate | 15 1 | |
| Revised Estimate | 1 | |

159 The increased expenditure is connected with the growth of traffic and is small compared wi revenue earned as noticed in paragraph 130 The excess over the Budget Estimate is caused part the reduction from 60 to 40 per cent in the charge made for working the Bengal Central Rai with effect from 1st July 1888 The actuals and the Revised Estimate are practically the same.

### Rajputana Malwa Railway

| 1887 88. Accounts | | 1888 89. Budget | 1888 89. Revised | 1888 89. Accounts |
|---|---|---|---|---|
| | WORKING EXPENSES— | | | |
| 199 7 | Maintenance | 190 0 | 193 0 | 183 7 |
| 322 4 | Locomotive | 355 0 | 366 0 | 380,9 |
| 69 8 | Carriage and Wagon | 75 0 | 76 0 | 68 7 |
| 131 9 | Traffic | 140 0 | 143 0 | 145 1 |
| 132 8 | General Miscellaneous and Suspense | 115 0 | 132 0 | 126 6 |
| 856 6 | TOTAL WORKING EXPENSES | 875 0 | 910 0 | 905 0 |
| 50,6 | Share of surplus profits paid to the Bombay Baroda and Central India Railway Company | 35 0 | 50 0 | 65 4 |
| 907,2 | TOTAL RAJPUTANA MALWA RAILWAY | 910 0 | 960 0 | 970 4 |

## Section H —RAILWAYS—EXPENSES—*continued*

| RESULTS | Accounts More | Accounts Less |
|---|---|---|
| Actuals with Actuals of previous year | 63 2 | |
| „ Budget Estimate | 60 4 | |
| Revised Estimate | 10 4 | |

160 The excess here is also attributable to growth of traffic to which may be added the paymer 90 per cent of the Bombay, Baroda and Central India Railway Company s share of surplus profits fo half year ended 31st December 1888 under a rule recently framed, as such profits previously would have been drawn till the ensuing official year

### North Western Railway

| 1887 88 Accounts | | 1888 89 Budget | 1888 89 Revised | 1888 89 Accounts |
|---|---|---|---|---|
| | WORKING EXPENSES— | | | |
| 514 C | Maintenance | 461 4 | 519 5 | 503 8 |
| 584 4 | Locomotive | 570 0 | 632 0 | 632 4 |
| 138 6 | Carriage and Wagon | 200 0 | 187 5 | 180 2 |
| 228 3 | Traffic | 240 0 | 233 5 | 231 4 |
| 168 2 | General Miscellaneous and Suspense | 198 6 | 182 5 | 194 7 |
| 1 633 5 | TOTAL NORTH WESTERN RAILWAY | 1 670 0 | 1 755 0 | 1 742 5 |

| RESULTS | Accounts More | Accounts Less |
|---|---|---|
| Actuals with Actuals of previous year | 109 0 | |
| Budget Estimate | 72 5 | |
| Revised Estimate | | 12 5 |

161 The large increase in expenditure during 1888 89 compared with the previous year is chie the heads *Locomotive* and *Carriage and Wagon* Departments which required renewals of stock excess over the Budget Estimate is attributed to repairs of stations and permanent way, and t growth of traffic having called for a higher scale of expenditure generally as well as to repairs of additions to Locomotives and Machinery The decrease on the Revised Estimate is ascribed t expenditure for the above purposes not having been carried out to the extent contemplated

### Oudh and Rohilkhand Railway

| 1887 88 Accounts | | 1888 89 Budget | 1888 89 Revised | 1888 89 Accounts |
|---|---|---|---|---|
| | WORKING EXPENSES— | | | |
| | Maintenance | 21 0 | 19 0 | 17 9 |
| | Locomotive | 31 0 | 28 0 | 29 0 |
| | Carriage and Wagon | 7 5 | 7 5 | 6 7 |
| | Traffic | 17 5 | 16 5 | 15 5 |
| | General Miscellaneous and Suspense | 3 0 | —13 5 | —14 5 |
| | TOTAL OUDH AND ROHILKHAND RAILWAY | 80 0 | 57 5 | 54 6 |

| RESULTS | Accounts More | Accounts Less |
|---|---|---|
| Actuals with Actuals of previous year | 54 6 | |
| Budget Estimate | | 25 4 |
| Revised Estimate | | 2 9 |

162 In 1887 88, the Oudh and Rohilkhand Railway was a guaranteed undertaking, but having taken over by Government from the Company has from the 1st January, 1889 been worked as a line The transactions recorded above therefore, relate to the three closing months of the officia 1888 89 The working expenses are below the Budget Estimate, having been reduced when the ear declined The expenses are in fair accord with the Revised Estimate, but owing to an under estim outstandings, the expenditure is below the Revised Estimate by 2,9

## Section H —RAILWAYS—EXPENSES—*continued*

### Other State Railways—Imperial

### RESULTS

163 The actual expenditure during 1888-89 exceeds that of the previous year by 199,1, the princ variations being as follows —

| | |
|---|---|
| Bengal Nagpur | + 30,7 |
| Wardha Coal | — 6,7 |
| Umaria Colliery | + 17 8 |
| Bengal Central | — 16 5 |
| Indian Midland | + 49 4 |
| Southern Mahratta | + 70 9 |
| Nellore Branch | + 17 9 |
| Mysore | + 6 9 |
| Tounghoo Mandalay | + 32,5 |

164 The increase on the Bengal Nagpur, Indian Midland and Southern Mahratta Railways is du additional lengths of line having been opened for traffic as explained under Receipts On the Wa Coal Railway in 1887 88, heavy and substantial repairs and renewals were executed, which rendered less penditure necessary during 1888 89 On the Umaria Colliery the expenditure includes special adjustm on account of depreciation and losses arising in previous years from working the colliery The net re of the account is that the out put of coal in 1888 89 was 4,5 more than in 1887 88 The decrease on Bengal Central Railway is mainly due to the amount payable to the Eastern Bengal State Railwa working the line being calculated at the rate of 40 per cent on gross earnings from 1st July 1888, in of 60 per cent as heretofore, in terms of the new working agreement The increase on the Nellore Br arises from the line being open for only a part of the year 1887 88, and on the Mysore Railway from reconstruction of four bridges damaged by floods The Tounghoo Mandalay Railway was opened du 1888 89

165 The actual expenditure during 1888 89 exceeded the Budget Estimate by 30,0, the principal ation being as follows —

| | |
|---|---|
| Bengal Nagpur | + 21 6 |
| Umaria Colliery | + 7 4 |
| Bengal Central | — 11 4 |
| Indian Midland | — 8 0 |
| Southern Mahratta | + 12 3 |
| Mysore | + 5,3 |

166 In the case of the Bengal Nagpur Railway, it was difficult to frame an estimate of he cost of ing the line on the altered gauge and in circumstances different to the conditions previously obtain and the expenses of the Umaria Colliery were enlarged partly by the special items referred to in the ceding paragraph and partly by more extensive operations involving larger payments for Royalty than v contemplated when the Budget Estimate was framed The decrease on the Bengal Central Railwa partly due to the favourable terms of the new agreement with the Eastern Bengal State Railway for wor' the line, and partly to a credit afforded on account of materials returned to 'Stores' during the year f the old alignment which was destroyed by floods On the Indian Midland Railway, the provision made maintenance proved much greater than was subsequently found to be necessary The increase on Southern Mahratta Railway is due to insufficient provision in Budget for working the additional sect of line opened during the year, and on the Mysore Railway to unexpected expenditure in repai damages caused by floods

167 The actuals have exceeded the Revised Estimate by 31,6 chiefly in the following lines —

| | |
|---|---|
| Bengal Nagpur | + 16 6 |
| Indian Midland | — 5 5 |
| Southern Mahratta | + 5 9 |
| Tounghoo-Mandalay | + 12 5 |

168 In the Bengal Nagpur Railway the Home expenditure has been transferred from Capital to Re nue, together with the cost of repairs to metre gauge goods stock and establishment charges of the Ra and Sheonath districts, from the dates these sections were opened for traffic In addition to which, expenditure on fuel and on repairs to Locomotives was heavier than anticipated The saving on Indian Midland Railway is mainly due to the provision made under *Locomotive* and *Traffic Expe* having been based on a higher ratio of expenditure than now appears was necessary The estimat the Southern Mahratta Railway was too low, and also that of the Tounghoo Mandalay Railway, from th not being sufficient data to apportion, with any approach to accuracy, the estimated expenditure betw this section and the Prome Rangoon Tounghoo section of the Burma Railway

## Section H – RAILWAYS—EXPENSES—*continued*

### Other State Railways—Provincial, excluding Eastern Bengal State Railway

| RESULTS | Accounts More | Accounts Less |
|---|---|---|
| Actuals with Actuals of previous year | 7 0 | |
| „ Budget Estimate | | 2 0 |
| „ Revised Estimate | | 11 4 |

169 As regards the excess over the previous year, the Burma and Lucknow Sitapur Seramau Rail show an increase of 14 0 and 3 1, and the Tirhoot Railway a decrease of 9 9 The increase on the Bu Railway is due to the running of additional train mileage in consequence of a large increase in the mileage of construction stores, as well as in the running of empty vehicles Moreover, the paddy se which usually lasts from January to the end of March was late in 1888 89 owing to a firm stand mad the mill owners against high prices The busy season staff had been engaged as usual and was partially reduced as the trade might have sprung up any day and hence whilst the receipts from p traffic fell, the expenses could not be correspondingly reduced The increas on the Lucknow Sit Seramau Railway became necessary by the requirements of increased traffic while on the Tirhoot Rai the opportunity offered for economical working, reduction of establishment, and retrenchment in penditure generally

170 As compared with the Budget Estimate the actuals show on the Burma Railway an increase o on account of heavy repair of stations and buildings and additional cost of station and train staff On Tirhoot Railway there is a saving of 11,2 due to economical working

171 The actuals are less than the Revised Estimate by 11,4, of this 10,1 relates to the Bu Railway and is due to a considerable increase at the close of the year in the balance of the acc Demands Payable' whereas a decrease was provided for in the Revised Estimate

## 38 —State Railways

### Interest on Debt

| 1887 88 Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| | INTEREST ON CAPITAL FOUND BY GOVERNMENT— | | | |
| 228 4 | East Indian Railway | 2 706 0 | 2 668 4 | 229 6 |
| 217 6 | Eastern Bengal Railway | | | 269 1 |
| 2 111 5 | Other State Railways | | | 2 174 2 |
| 2 557 5 | TOTAL | 2 706 0 | 2 668 4 | 2 672 9 |
| | INTEREST ON OTHER CAPITAL— | | | |
| | East Indian Railway Commutation Stock— | | | |
| 4 | Rupee | 4 | 4 | 2 |
| 195 3 | Sterling | 195 3 | 179 9 | 179 8 |
| 64 6 | East Indian Railway Debenture Stock | 64 6 | 64 6 | 64 6 |
| 86 5 | 3½ and 3 per cent East Indian Railway Annuity Redemption Stock | 84 8 | 143 1 | 143 0 |
| 35 0 | Eastern Bengal Railway Debenture and Debenture Stock | 34 9 | 34 8 | 34 9 |
| 170 6 | 4½ & 3½ per cent Sind Punjab and Delhi Railway Redemption Stock | 169 6 | 169 4 | 169 4 |
| | 3 per cent Stock Oudh and Rohilkhand Railway | | 40 1 | 40 1 |
| 3 109 9 | TOTAL INTEREST ON CAPITAL | 3 255 6 | 3 300 7 | 3 304 9 |
| 232 0 | EXCHANGE | 230 7 | 293 8 | 294 0 |
| 3 341 9 | TOTAL INTEREST ON DEBT | 3 486 3 | 3 594 5 | 3,598 9 |

| RESULTS | Accounts More. | Accounts Less |
|---|---|---|
| INTEREST ON CAPITAL— | | |
| Actuals with Actuals of previous year | 195 0 | |
| Budget Estimate | 49 3 | |
| Revised Estimate | 4 2 | |
| EXCHANGE— | | |
| Actuals with Actuals of previous year | 62 0 | |
| „ Budget Estimate | 63 3 | |
| Revised Estimate | 2 | |

## Section H —RAILWAYS—EXPENSES—*continued*

### Interest on Capital

172 As explained in former reports, the interest charge for State Railways depends upor progres of construction during the year, and hence the payments in 1888 89 were greater than i previous year, owing to the larger expenditure on this account The following statement shows in form how the interest charged in the accounts of 1888 89 has been computed

| Capital Expenditure on which Interest is chargeable | E I Ry | E B Ry System | Other State Railways | T |
|---|---|---|---|---|
| Capital Expenditure at end of 1887 88 | 2 153 3 | 5 738 9 | 53 583 0 | 61 |
| Capital Expenditure during 1888 89 | —3 6 | 346 5 | 857,6 | 1 |
| Capital Account at end of 1888 89 | 2 149 7 | 6 085 4 | 54 440 6 | 62 |
| Debenture and Debenture Stocks discharged | 2 950 0 | 612 4 | | 3 |
| **Interest** | | | | |
| Interest on Capital Account at beginning of the year | 96 9 | 229 6 | 2 143 3 | 2 |
| Interest on Debentures &c discharged | 132 8 | 32 6 | | |
| Half interest on Capital spent during the year | —1 | 6 9 | 25 9 | |
| Total | 229 6 | 269 1 | 2 169 2 | 2 |
| *Add*—½ per cent on the Holkar Loan of a crore which bears 4½ per cent interest | | | 5 0 | |
| Total Interest charged | 229 6 | 269 1 | 2 174 2 | 2 |

173 The foregoing figures contain no interest on account of the Katni Umaria line which was t ferred to the Bengal Nagpur Railway Company on the 1st April 1888 and the amount according charged under the head, ' Interest on Capital deposited by Companies noticed in paragraph 177 the other hand, the Sindia line having been transferred to the Indian Midland Railway during March the interest for the whole year is included in this portion of the account The differences bet Budget and Actuals in the English account are explained in paragraph 53

### Exchange

174 The increase, compared with the Actuals of the previous year and the Budget Estima due to the fall in exchange

### Annuities in Purchase of Guaranteed Railways (including Sinking Funds)

| 1887-88 Accounts | | 1888 89. Budget | 1888 89. Revised. | 1888 89. Accounts |
|---|---|---|---|---|
| | **England—** | | | |
| | **E I Railway—** | | | |
| 262 0 | 4 per cent on deferred annuity | 262 0 | 262 0 | 262 0 |
| 849,2 | Annuity of 1 179 0 unredeemed portion | 903 5 | 903 4 | 849 2 |
| 49 1 | Investment made in respect of the unredeemed portion | | | 52 8 |
| 1 4 | Contribution to management | | | 1 4 |
| | **E B Railway—** | | | |
| 116 8 | Annuity not deferred | 120 8 | 120 8 | 116 8 |
| 3 6 | Sinking Fund | | | 3 8 |
| 1 | Contribution to management | | | 1 |
| | **Sind Punjab and Delhi Railway—** | | | |
| 371 4 | Annuities | 402 4 | 402,4 | 371 4 |
| 3 | Contribution to management | | | 3 |
| 29 5 | Sinking Fund | | | 30,7 |
| 1,683 4 | Total England | 1 688 7 | 1,688 6 | 1 688 5 |
| 707,4 | Exchange | 709 3 | 785 2 | 785,7 |
| 2,390,8 | GRAND TOTAL | 2 398 0 | 2,473,8 | 2 474 2 |

## Section H —RAILWAYS—EXPENSES—*continued.*

| RESULTS | Accounts More | Accounts Less |
|---|---|---|
| **Annuities and Sinking Funds—** | | |
| Actuals with Actuals of previous year | 5 1 | |
| " Budget Estimate | | 2 |
| " Revised Estimate | | 1 |
| **Exchange—** | | |
| Actuals with Actuals of previous year | 78 3 | |
| Budget Estimate | 76 4 | |
| Revised Estimate | 5 | |

### Annuities and Sinking Funds

175 The differences are trifling and need no special remark

### Exchange

176 The differences under this head are due mainly to a fall in the rate of Exchange

## 38 —State Railways—Interest on Capital Deposited by Companies

| 1887-88 Accounts | | 1888 89 Budget | 1888 89 Revised | 1888 89 Accounts |
|---|---|---|---|---|
| | **Interest on Subscribed Capital—** | | | |
| | **India—** | | | |
| | Bengal Nagpur Railway | | 19 4 | 19 4 |
| 4 | Southern Mahratta Railway | 4 | | 3 |
| | **England—** | | | |
| 235 6 | Southern Mahratta Railway | 270 8 | 267 3 | 267 3 |
| 118 2 | Indian Midland Railway | 178 0 | 170 3 | 170 3 |
| 32 5 | Bengal Central Railway | 35 6 | 35 6 | 35 6 |
| 82 6 | Bengal Nagpur Railway | 171 2 | 161 1 | 161 3 |
| 469 3 | | 656 0 | 653 7 | 654 2 |
| 197 1 | Exchange | 275 4 | 294 9 | 295 2 |
| 666,4 | Total | 931 4 | 948 6 | 949 4 |

| RESULTS | Accounts More | Accounts Less |
|---|---|---|
| **Interest—** | | |
| Actuals with Actuals of previous year | 184 9 | |
| Budget Estimate | | 1 8 |
| Revised Estimate | 5 | |
| **Exchange—** | | |
| Actuals with Actuals of previous year | 98 1 | |
| Budget Estimate | 19 8 | |
| Revised Estimate | 3 | |

### Interest

177 The increase over the Actuals of the previous year is due to larger deposits of Capital w the Secretary of State by the Companies and to interest to the 31st March 1888 on account of the Ka Umaria Railway as stated in paragraph 173, it having been decided to treat the expenditure on that line an advance towards the completion of the Bengal Nagpur Railway and to charge interest at 4 per ce thereon, instead of calling on the Company to refund the amount

178 The decrease of 1 8 over the Budget represents an increase of 19 3 in India, owing to the cha for the Katni Umaria Railway just explained, and a decrease of 21,1 in England from capital not hav been paid up as early as was expected

### Exchange

179. The increased charges for Exchange compared with the Actuals of the previous year and w the Budget Estimate are due to larger payments of interest on increased deposits of Capital, as well to a fall in the rate of Exchange

M

Section H.—RAILWAYS—EXPENSES—continued

## 39.—Guaranteed Companies—Surplus Profits, Land and Supervision

| 1887-88. Accounts | | 1888-89. Budget. | Revised. | Accounts |
|---|---|---|---|---|
| | MOIETY OF SURPLUS PROFITS— | | | |
| 170 0 | Bombay Baroda and Central India Railway | 125 0 | 115 0 | 126 9 |
| 492 6 | Great Indian Peninsula Railway | 345 0 | 409,3 | 443 3 |
| 662,6 | TOTAL | 470,0 | 524,3 | 570,2 |
| | LAND AND SUPERVISION— | | | |
| 15 9 | India | 16 2 | 14 5 | 14 5 |
| 7 5 | Central Provinces | 8 3 | 9 0 | 9 3 |
| 12 6 | Bengal | 12 8 | 12 0 | 11 9 |
| 8 1 | North Western Provinces and Oudh | 13 7 | 10 6 | 10 7 |
| 22 4 | Madras | 13 6 | 14 0 | 12 7 |
| 21 4 | Bombay | 32 0 | 32 0 | 32 5 |
| | Reserve | 5 4 | | |
| 87 9 | | 102 0 | 92 1 | 91 6 |
| 36 5 | *Deduct*—Amount recoverable from Companies on account of Government supervision | 44 5 | 47 3 | 47 3 |
| 51 4 | TOTAL LAND AND SUPERVISION | 57 5 | 44 8 | 44 3 |
| 714 0 | GRAND TOTAL | 527 5 | 569 1 | 614 5 |

RESULTS

| | Actuals More | Actuals Less |
|---|---|---|
| SURPLUS PROFITS— | | |
| Actuals with Actuals of previous year | | 92 4 |
| Budget Estimate | 100 2 | .. |
| Revised Estimate | 45 9 | |
| LAND AND SUPERVISION— | | |
| Actuals with Actuals of previous year | | 7 1 |
| Budget Estimate | .. | 13,2 |
| Revised Estimate | | 5 |

### Surplus Profits

180 The decline compared with the preceding year, occurred both on the Bombay, Baroda Central India and Great Indian Peninsula Railways from diminished traffic The increase over the Bu Estimate was produced chiefly on the Great Indian Peninsula Railway where the earnings were larger anticipaed from causes noted in paragraph 140 The revised was exceeded by 45,9, in consequen a change of system by which certain payments were made in March 1889, which otherwise would not become due till the following month

### Land and Supervision

181 The main difference between the two years under review is in the recoveries from Comp which were larger in 1888 89 from the increased mileage of Companies lines under construction saving on the Budget provision is due chiefly to delay in settling claims for compensation for lar Madras and Oudh, and to the amalgamation of the office of the Director General of Railways with Public Works Department Secretariat The difference between the Actuals and the Revised Estima small and needs no explanation

## 39.—Guaranteed Companies—Interest.

| 1887 88 Accounts | | 1888-89. Budget. | Revised | Accounts |
|---|---|---|---|---|
| | INTEREST— | | | |
| 25,6 | India | 8 5 | 7 2 | 6 7 |
| 2 694 9 | England | 2 722 0 | 2 697 8 | 2 697,4 |
| 2 720 5 | | 2 730 5 | 2 705 0 | 2 704 1 |
| 1,132 4 | EXCHANGE | 1 143 2 | 1 254 5 | 1 255,0 |
| 3,852,9 | TOTAL | 3,873 7 | 3,959,5 | 3,959,1 |

## Section H —RAILWAYS—EXPENSES—*continued*

| RESULTS | Actuals More. | Actuals Less |
|---|---|---|
| INTEREST— | | |
| Actuals with Actuals of previous year | | 16 4 |
| Budget Estimate | | 26 4 |
| „ Revised Estimate | | 9 |
| EXCHANGE— | | |
| Actuals with Actuals of previous year | 122 6 | |
| Budget Estimate | 111 8 | |
| Revised Estimate | 5 | |

### Interest

182 The decrease, as compared with the preceding year, is due principally to smaller charges account of interest on overdrawn Capital of the Great Indian Peninsula Railway The Budget made provision for the renewal of the Oudh and Rohilkhand Railway Company s debentures falling due in year but they were paid off at maturity in anticipation of the purchase The debentures of the Great Inc Peninsula Railway Company moreover were renewed at a lower rate of interest The difference betw the actuals and Revised estimate is small and needs no remark

### Exchange

183 The excess in all cases is the result of a fall in the rate of Exchange

## 40 —Subsidised Companies—Land and Subsidy

| 1887-88 Account | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| | IMPERIAL | | | |
| —3 | Bengal Central Railway—(Land) | | | |
| 29 3 | Bengal and North Western Railway—(Land) | 14 8 | 14 5 | 13 6 |
| | Reserve | 2 7 | | |
| 29 0 | TOTAL IMPERIAL | 17 5 | 14 5 | 13 6 |
| | PROVINCIAL— | | | |
| | Tarakeswar Railway—(Land) | 1 | | |
| 4 0 | Rohilkhand Kumaon Railway (Subsidy) | 4 0 | 4 0 | 4 0 |
| 10 6 | Dibru Sadiya Railway (Subsidy) | 10 5 | 10 5 | 10 5 |
| | Deoghur Railway (Land) | 1 | | |
| 14 6 | TOTAL PROVINCIAL | 15 7 | 14 5 | 14 5 |
| 43 6 | GRAND TOTAL | 32 2 | 29 0 | 8 1 |

| RESULTS | Accounts More | Accounts Less |
|---|---|---|
| Actuals with Actuals of previous year | | 15 5 |
| Budget Estimate | | 4 1 |
| Revised Estimate | | 9 |

184 The difference between the Actuals arises from smaller payments in 1888 89 on account of la on the Bengal and North Western Railway The Budget and Revised Estimates were not reached par on account of delays in settlement of certain claims provided for in them It may be mentioned th the Estimates for land are prepared by the Revenue authorities, and are beyond the control of the Pub Works Department

### Section H —RAILWAYS—EXPENSES—*continued*

## 40 —Subsidised Companies—Advances of Interest.

185 There were no transactions under this head

## 41 —Miscellaneous Railway Expenditure

| 1887 88 Accounts | | 1888 89 Budget | 1888 89 Revised | 1888 89 Accounts |
|---|---|---|---|---|
| | IMPERIAL | | | |
| | INDIA— | | | |
| 10 4 | Surplus Establishment and Miscellaneous Charges | 7 5 | 15 0 | 14 9 |
| 15 9 | Director General s Establishment | 16 3 | 14 5 | 14 4 |
| 5 0 | Port Store keepers | 5 7 | 4 7 | 4 1 |
| 1 2 | Conversion or doubling of the Rajputana Malwa Railway | | | |
| 6 | Ajmere Bhawalpur Survey | | | |
| | Great Western of India Survey | | 2 8 | 2 9 |
| | Reserve | 15 8 | 1 | |
| 33 1 | TOTAL | 45 3 | 37 1 | 36 3 |
| | CENTRAL PROVINCES— | | | |
| 3 | Raj Nandgaon Warangal Survey | 4 | 6 | 6 |
| —4 8 | Nagpur Chhattisgarh Extension Survey | | | |
| —4 5 | TOTAL | 4 | 6 | 6 |
| | BURMA— | | | |
| | Mu Valley Survey | | 5 8 | 4,4 |
| | ASSAM— | | | |
| 3 | Bengal Assam Railway Survey | | | |
| | BENGAL— | | | |
| 1 2 | Chittagong Chandpur Comilla Survey | 3 | 4 | 4 |
| | Western Bengal Railway Survey | | 3 8 | 4 0 |
| 1 1 | Rungpur Dhubri Survey | 7 | 1 | 1 |
| | Budge Budge Railway Survey | 2 | | |
| | Moghul Serai Howrah Survey | | 3 | 7 |
| 2 3 | TOTAL | 1 2 | 4 6 | 5 2 |
| | PUNJAB— | | | |
| 7 1 | Bannu Railway Survey | 12 6 | 7 5 | 7 6 |
| | Sialkot Jummu Survey | | —5 | —5 |
| 4 | Peshawar Jumrood Survey | | 2 | 2 |
| 1 3 | Mianwali Khusalgarh Survey | | | |
| —3 0 | Bolan State Railway Survey of Permanent Line | | | |
| 8 | Khattan Babar Kach Railway Survey | | —2 | —2 |
| 1 6 | Kach Quetta Survey | 5 | 2 | 2 |
| 8 2 | TOTAL | 13 1 | 7 2 | 7,3 |
| | BOMBAY— | | | |
| 3 2 | Godra Rutlam Survey | | * | |
| | Aden Survey | | 7 | *6 |
| 3 2 | | | 7 | 6 |
| 42 6 | TOTAL IMPERIAL | 60,0 | 56 0 | 54,4 |

## Section H —RAILWAYS—EXPENSES—*concluded*

### 41 —Miscellaneous Railway Expenditure—*concluded*

| 1887 88. Accounts | | 1888 89. Budget | 1888 89. Revised. | 1888 89. Accounts |
|---|---|---|---|---|
| | PROVINCIAL | | | |
| | BENGAL— | | | |
| | Western Bengal Survey | | 6 0 | 6 3 |
| | Sakri Joynaggur Survey | | 4 | 2 |
| | Durbhunga Sitamarhi Survey | | 1 2 | 9 |
| 6 8 | Share of P W Secretariat Establishment | 7 2 | 7 0 | 6 8 |
| 6 8 | TOTAL | 7 2 | 14 6 | 14 2 |
| | NORTH WESTERN PROVINCES AND OUDH— | | | |
| 1 | Hurdwar Dehra Rajpur Survey | | | |
| | PUNJAB— | | | |
| 5 | Bhatinda Bhawalpur Survey | 1 1 | 3 4 | 2 6 |
| | Rajpura Patiala (Bhatinda Extension) | | 1 0 | |
| 5 | TOTAL | 1 1 | 4 4 | 2 6 |
| | BOMBAY— | | | |
| 1 8 | Provincial Surveys | | | —6 |
| 9 2 | TOTAL PROVINCIAL | 8 3 | 19 0 | 16 2 |
| 51 8 | TOTAL IMPERIAL AND PROVINCIAL | 68 3 | 75 0 | 70 6 |

### RESULTS

| | Accounts More | Accounts Less |
|---|---|---|
| IMPERIAL— | | |
| Actuals with actuals of previous year | 11 8 | |
| Budget Estimate | | 5 6 |
| „ Revised Estimate | | 1 6 |
| PROVINCIAL— | | |
| Actuals with actuals of previous year | 7 0 | |
| Budget Estimate | 7 9 | |
| Revised Estimate | | 2 8 |

186 The details in the preceding table show the variations leading up to the results under *Impe* and *Provincial* The increase over the actuals of 1887 88 is mainly due to such new projects ha been put in hand during 1888 89 as the Great Western of India, Mu Valley and Western Bengal Surv The *Imperial* Budget provided a reserve of 15 8 to meet unforeseen requirements but it proved to b excess of the demands arising during the year The *Provincial* Budget made no provision for Western Bengal or Tirhoot Surveys which were ordered after it had been dealt with nor for the ex sion surveys sanctioned in connection with the Bhatinda Bhawalpur project As regards the Rev Estimate under *Imperial* the full complement of officers was not posted to the Mu Valley Survey, the staff employed was retained for a shorter period than was anticipated Under *Provincial* the lap. due to the late commencement of the survey operations on the Minchinabad Bhawalpur Section of Bhatinda Bhawalpur Railway and to the grant for land in British territory required for the Rajp Patiala Railway not having been utilised

## Section J —IRRIGATION.

| 1887 88. Accounts | | 1888-89. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| 1,714,3 | REVENUE | 1,758,7 | 1,8[illegible],9 | 1,900,7 |

187 The collections of 1888 89 exceed those of the previous year by 186,4 a Budget Estimate by 142,0 The improvement is due to the extension of irrigation from canals in Upper India As regards the Revised Estimate the receipts on acc water rates on lands served by the Godaveri and Kistna Delta Systems, were under-est

### XXIX and 42 —Major Works

#### Direct Receipts and Working Expenses.

| Accounts 1887-88 | | | Irrigation Works and Canals | Budget 1888-89. | | | Revised 1888-89 | | | Accounts, | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gross Revenue | Working Expenses | Net Revenue | | Gross Revenue | Working Expenses | Net Revenue | Gross Revenue | Working Expenses | Net Revenue | Gross Revenue | Working Expenses | |
| | | | IMPERIAL | | | | | | | | | |
| | | | N W Provinces and Oudh— | | | | | | | | | |
| 3 1 | 8 3 | —5 2 | Betwa Canal | 5 0 | 11 3 | —6 3 | 7 2 | 10 5 | —3 1 | 7 3 | 10,4 | |
| 1 | 17 2 | —17 1 | Lower Ganges Canal | | | | | 17,0 | —17 0 | —1 | 17 1 | |
| 3 2 | 25 5 | —22 3 | | 5 0 | 11 3 | —6 3 | 7 2 | 27 3 | —20 1 | 7 2 | 27 5 | |
| | | | Punjab— | | | | | | | | | |
| 135 4 | 55 5 | 79 9 | Western Jumna Canal | 114 7 | 39 8 | 74 9 | 97 3 | 46 5 | 50 8 | 90 2 | 47 6 | |
| 126 2 | 49 7 | 76 5 | Bari Doab Canal | 124 3 | 45 9 | 78 4 | 136 0 | 56 7 | 79 3 | 139 | 56 5 | |
| | 5 7 | —5 7 | Chenab Canal | 2 1 | 6 5 | —4,4 | 4 0 | 7 9 | —3 9 | 3 8 | 7 9 | |
| 69 9 | 34 5 | 35 4 | Sirhind Canal | 93 2 | 45 8 | 47,4 | 110 0 | 53 5 | 56 5 | 113 2 | 53 6 | |
| 10 3 | 8 4 | 1 9 | Swat River Canal | 30 0 | 10 3 | 19 7 | 22 7 | 9 4 | 13 3 | 22 7 | 8 7 | |
| 14 3 | 7 4 | 6 9 | Other Projects | 16 2 | 12,8 | 3,4 | 21,0 | 13,4 | 7 6 | 2 8 | 12 3 | |
| 356 1 | 161 2 | 194 9 | | 380,5 | 161 1 | 219,4 | 291 0 | 187 4 | 203 6 | 391 9 | 186 6 | |
| | | | Madras— | | | | | | | | | |
| 12,4 | 51 7 | —39 3 | Godavari Delta Project | 10 6 | 45 5 | —34 9 | 11 3 | 49 9 | —38 6 | 10 6 | 52 2 | — |
| 4,4 | 32 7 | —28 | Kistna Delta Project | 3 7 | 32 0 | —28,3 | 4 2 | 31 1 | —26 9 | 4 7 | 32 3 | — |
| 7 5 | 22,2 | —14 7 | Other Projects | 10,7 | 24 1 | —13,4 | 10 7 | 26 6 | —15 9 | 8,8 | 26,0 | — |
| 24,3 | 106 6 | —82,3 | | 25,0 | 101 6 | —76 6 | 26 2 | 107 6 | —81,4 | 24 1 | 110,5 | — |
| | | | Bombay— | | | | | | | | | |
| 3,7 | 4 0 | —3 | Desert Canal | 3 8 | 2 8 | 1 0 | 5,3 | 2 9 | 2,4 | 7 0 | 2,7 | |
| [illegible] | 6 1 | —3,6 | Begari Canal | 3,5 | 6 3 | —2 8 | 3 8 | 6 6 | —2,8 | 5 1 | 6,5 | |
| 1 6 | 5 5 | —3 9 | Eastern Nara Works | 2 0 | 6 9 | —4 9 | 1 9 | 7 6 | —5 7 | 1 7 | 8 4 | |
| 19,0 | 6,0 | 13 0 | Mutha Canal | 16 6 | 6 6 | 10 0 | 19,0 | 6,5 | 12 5 | 21 7 | 6 3 | |
| 8 1 | 11 1 | —3 0 | Other Projects | 10 3 | 13 8 | —3 5 | 9 8 | 10,4 | —6 | 9,4 | 10,1 | |
| 34 9 | 32 7 | 2 2 | | 36 2 | 36,4 | —2 | 39 8 | 34 0 | 5 8 | 44 9 | 34,0 | |
| 418 5 | 326,0 | 92 5 | TOTAL IMPERIAL | 446 7 | 310,4 | 136 3 | 464 2 | 3,6 3 | 107 9 | 468 1 | 358 6 | 1 |

## Section J.—IRRIGATION—RECEIPTS—*continued*.

| Accounts, 1887 88. | | | Irrigation Works and Canals. | Budget, 1888-89. | | | Revised, 1888-89. | | | Accounts, 188 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gross Revenue | Working Expenses. | Net Revenue. | | Gross Revenue. | Working Expenses | Net Revenue | Gross Revenue. | Working Expenses. | Net Revenue. | Gross Revenue. | Working Expenses. | |
| | | | PROVINCIAL | | | | | | | | | |
| | | | Bengal— | | | | | | | | | |
| 22,3 | 48,1 | —25,8 | Orissa Canals | 21,6 | 42 5 | —20 9 | 21 6 | 42 5 | —20 9 | 24 3 | 38 7 | — |
| 23,4 | 24 0 | —6 | Midnapore Canal | 24,0 | 23 0 | 1 0 | 24 0 | 23 0 | 1 0 | 25,2 | 20 1 | |
| 4,2 | 6 5 | —2 3 | Tidal Canal | 4,9 | 6,5 | —1,6 | 4,9 | 9,1 | —4,2 | 5,5 | 7,8 | |
| 60,4 | 71 8 | —11,4 | Sone Canal | 85,3 | 68 0 | 17 3 | 85 3 | 68 0 | 17 3 | 84 4 | 75 5 | |
| 110,3 | 150,4 | —40,1 | | 135,8 | 140,0 | — 4,2 | 135,8 | 142,6 | —6,8 | 139,4 | 141,8 | |
| | | | N W Provinces and Oudh — | | | | | | | | | |
| 197 1 | 88 3 | 108 8 | Ganges Canal | 200 0 | 88 3 | 111 | 213 2 | 90 6 | 122 6 | 213 1 | 91 9 | 1 |
| 106 6 | 69 2 | 37 4 | Lower Ganges Canal | 111 6 | 84 4 | 27 2 | 130 5 | 80 7 | 49 8 | 123 4 | 79 8 | |
| 48 2 | 24 5 | 3 7 | Agra Canal | 50 0 | 26 8 | 23,2 | 45,7 | 25 8 | 19 9 | 46 6 | 24 1 | |
| 70 3 | 19 2 | 51 1 | Eastern Jumna Canal | 70 [illegible] | 20 9 | 49 1 | 71 3 | 23 4 | 47 9 | 71 2 | 25 5 | |
| 422 2 | 201 2 | 221 0 | | 431 6 | 2[illegible]4 | 211 | 460 7 | 220 5 | 240 2 | 454 3 | 221 3 | |
| 532 [illegible] | 351 6 | 18[illegible] 9 | TOTAL PROVINCIAL | 567 1 | 360 4 | 207 0 | 596 5 | 363 1 | 233 4 | 593 7 | 363,1 | |
| 951 0 | 677 6 | 273 4 | GRAND TOTAL | 1 014 1 | 670 8 | 343 3 | 1 060 7 | 719 4 | 341 3 | 1 061 8 | 721 7 | |

### RESULTS

| | Revenue Actuals More | Revenue Actuals Less | Working Expenses Actuals More | Working Expenses Actuals Less | Net Revenue Actuals More | Net Revenue Actuals Less |
|---|---|---|---|---|---|---|
| **Imperial** | | | | | | |
| Actuals with Actuals of previous year | 49 6 | | 32 6 | | 17 0 | |
| „ Budget Estimate | 1 4 | | 48 2 | | | 26 8 |
| Revised Estimate | 3 9 | | 2 3 | | 1 0 | |
| **Provincial** | | | | | | |
| Actuals with Actuals of previous year | 61 2 | | 11 5 | | 49 7 | |
| Budget Estimate | 26 3 | | 2 7 | | 23 6 | |
| Revised Estimate | | 2 8 | | | | 2 8 |

## Imperial Works

188 The *Gross Revenue* in 1888 89 exceeds that of the previous year by 49 6, the larger part which occurs in the Punjab and is due to development of irrigation on all the canals in that Provir excepting the Western Jumna, where a falling off of 45 2 was registered owing to seasonable rain having reduced the demand for canal water In the North Western Provinces and Oudh the imprc ment is slight and is derived from the expansion of irrigation on the Betwa canal In Bombay there also an increase in consequence of larger recoveries of previous outstandings from lands in the Khe territory watered by the Desert and Begari canals The excess over the Budget is attributed to rapid growth of irrigation under the Bari Doab and Sirhind canals in the Punjab, and over the Revi to recovery of arrears in Sind, as noticed above

189. The increase in *Working Expenses* over the Actuals of 1887 88 is due to the maintenance a repairs of greater lengths of some canals in the Punjab, and to charges for their distributaries wh

### Section J —IRRIGATION—RECEIPTS—*continued*

have been lately brought into operation The greater portion of the increase over the Budget Estim occurs in the North Western Provinces and Oudh and in the Punjab, the increase in the former be caused by the writeback to this head of the old outlay on the Nadrai aqueduct of the Lower Gan canal shown in the Budget Estimate as a Provincial charge In the Punjab the heavy floods of 1 rendered very extensive repairs to works necessary

## Provincial Works

190 The *Gross Revenue* collected in 1888 89 shows an improvement of 61,2 over that of the previ year Of this improvement 29 1 has been contributed by Bengal and 32,1 by the North Western Pr inces and Oudh The improvement in Bengal is due partly to the subsidence of the agitation agai the irrigation system of the Sone canal mentioned in paragraph 183 of the previous year s report, p to the increase of the irrigated area and partly to a larger collection of navigation receipts owing increased traffic The increase in the North Western Provinces and Oudh is attributed to the r season of 1887 88 and the *kharif* of 1888 having been exceptionally favourable to irrigation on Ganges and Lower Ganges canals The Budget of the North Western Provinces and Oudh was fram for an abnormally small revenue on the supposition that the abundant rainfall in January 1888 wo have reduced the demand for canal water but the seasons proved very favourable to irrigation

191 Compared with 1887 88 the rise in *Working Expenses* during 1888 89 is mainly due to la extensions and improvements, which were found necessary on all major irrigation works in the Nor Western Provinces and Oudh, especially the Lower Ganges canal

## XXIX —Major Works—Indirect Receipts.

### Portion of Land Revenue due to Irrigation

| 1887 88 Accounts | | 1888 89 Budget | 1888 89 Revised | 1888 89 Accounts |
|---|---|---|---|---|
| 87 2 | N W Provinces and Oudh | 87 2 | 87 4 | 87 4 |
| 45 7 | Punjab | 42 5 | 44 5 | 45 8 |
| 409 6 | Madras | 389 4 | 410 5 | 460 5 |
| 60 1 | Bombay | 71 2 | 69 7 | 77 3 |
| 602 6 | TOTAL | 590 3 | 612 1 | 671 0 |

| RESULTS | Actuals More | Actuals Less |
|---|---|---|
| Actuals with Actuals of previous year | 68 4 | |
| Budget Estimate | 80 7 | |
| Revised Estimate | 58 9 | |

192 The rise of 68 4 occurs chiefly in Madras, and is connected partly with water rates on la served by the Godavari and Kistna delta systems, and partly with a credit afforded to this head on re justment of the Revenue accounts of the Cauvery delta system for 1884 85 There was also an incre of 17 2 in Bombay arising out of several cau es of which the principal are the improved working of Eastern Nara Works and the Begari canal and the favourable inundation of 1888 89 The Budget Estim of 1888 89 was framed on the basis of the past year s figures, but owing to a favourable irrigat season in Madras and to an anticipated growth of irrigation under the Godavari, Kistna and Sangam s tems the Revised Estimate was prepared for an increase of 21 8 The Actuals however, exceeded Revised Estimate by 58,9, owing to the causes stated above

## XXX —Minor Works and Navigation

| 1887-88 Accounts A | 1887-88 Accounts B | | 1888-89 Budget A | 1888-89 Budget B | 1888-89 Revised A | 1888-89 Revised B | 1888-89 Accounts A | 1888-89 Accounts B |
|---|---|---|---|---|---|---|---|---|
| 1 5 | | India | 1 8 | | 1 7 | | 2,1 | .. |
| | | Upper Burma | 1 | | | 4 | | 4 |
| | 2 7 | Lower Burma | | 3 4 | | 3 4 | | 3,3 |
| | 96 5 | Bengal | | 92 1 | | 100 3 | | 97,0 |
| | 14 5 | North Western Provinces & Oudh | | 13 4 | | 16 0 | | 16 0 |
| 15 9 | 4 9 | Punjab | 13 3 | 4 6 | 14 9 | 4 5 | 17 1 | 4 6 |
| | 10 0 | Madras | | 10 3 | | 10 9 | | 11 1 |
| 14 7 | | Bombay | 15 3 | | 14,0 | | 16 3 | |
| 32 1 | 128,6 | TOTAL | 30 5 | 123 8 | 3 6 | 135 5 | 35 5 | 132 4 |
| 160 7 | | | 154,3 | | 166 1 | | 167,9 | |

A Imperial B Provincial and Local.

## Section J —IRRIGATION—RECEIPTS—*concluded*

| RESULTS | Actuals. More | Actuals. Less |
|---|---|---|
| **Imperial** | | |
| Actuals with Actuals of previous year | 3 4 | |
| Budget Estimate | 5 0 | |
| Revised Estimate | 4 9 | |
| **Provincial and Local** | | |
| Actuals with Actuals of previous year | 3 8 | |
| Budget Estimate | 8 6 | |
| Revised Estimate | | 3 1 |

193 The differences under this head are the net result of several small increases and decreases

## Section J —IRRIGATION—EXPENDITURE

| 1887 88. Accounts | | 1888-89 Budget | Revised | Accounts |
|---|---|---|---|---|
| 2,461,6 | EXPENDITURE | 2,582,3 | 2,630,8 | 2,623,0 |

194 The expenditure of 1888 89 exceeds that of the previous year by 161,4, owing ( larger working expenses consequent on the greater length of canals and distributaries for irrigation, (2) to an increase in the interest on debt caused by the additional Capital lay, and (3) to an enhanced rate of expenditure from Provincial Funds on the Tank Res tion Works in Madras The excess of 40 7 over the Budget Estimate is due to exte repairs having been found necessary on the canals in the North Western Provinces and ( and in the Punjab

### 42 —Major Works—Working Expenses

| 1887 88 Accounts | 1888 89 Budget | Revised | Accounts |
|---|---|---|---|
| 677 6 | 708 | 719 4 | 721 7 |

95 The particulars of these charges and the explanation of the more important differences are on pages 86 to 88

### 42 —Major Works—Interest on Debt

| 1887 88 Accounts | | 1888 89 Budget | Revised | Accounts |
|---|---|---|---|---|
| | *Imperial* | | | |
| 513 6 | India | 536 3 | 532 9 | 532 5 |
| | *Provincial* | | | |
| 231 3 | Bengal | 234 8 | 234 1 | 234 0 |
| 272 6 | N W P and Oudh | 275 6 | 274 4 | 274 2 |
| 1 017 5 | TOTAL | 1 046 7 | 1 041 4 | 1 040 7 |

RESULTS

| | ACTUALS More | Less |
|---|---|---|
| Actuals with Actuals of previous year | 23 2 | |
| Budget Estimate | | 6,0 |
| Revised Estimate | | 7 |

CAPITAL EXPENDITURE

| | |
|---|---|
| Capital Expenditure at end of 1887 88 | 25 748 2 |
| " during 1888 89 | 539 4 |
| | 26 287 6 |

INTEREST

| | |
|---|---|
| Interest on Capital Account at beginning of the year | 1 029,9 |
| Half interest on Capital spent during the year | 10,8 |
| | 1,040 7 |

196 The rise over the previous year of 23 2, results from additional Capital outlay on the several Irrigation Works In the Budget and Revised Estimates, grants were assigned under *35—Constr of Protective Irrigation Works*, and *49—Irrigation, Capital Expenditure not charged against Re*

## Section J—IRRIGATION—EXPENDITURE—*concluded*

## 43—Minor Works and Navigation.

| | 1887 88. Accounts | | 1888 89 Budget | | 1888 89 Revised. | | Accounts | |
|---|---|---|---|---|---|---|---|---|
| | A | B | A | B | A | B | A | B |
| India | 56 8 | | 24 1 | | 54 2 | | 53 1 | |
| Upper Burma | 12 6 | | 23 0 | | 21 5 | 4 | 24 8 | 2 |
| Lower Burma | | 36 3 | | 31 8 | | 56 1 | | 55 4 |
| Bengal | | 152 0 | | 181 7 | | 155 0 | | 147 8 |
| N W P and Oudh | 3 | 18 4 | 6 | 19 6 | 6 | 17 2 | 5 | 15 2 |
| Punjab | 61 6 | 4 2 | 65 0 | 4 4 | 65 0 | 4 8 | 65 2 | 4 4 |
| Madras | —8 2 | 262 7 | | 330 0 | | 330 0 | | 329 6 |
| Bombay | 169 8 | | 170 0 | | 164 6 | | 163 8 | |
| England | | | 10 3 | | 4 | | 4 | |
| Exchange | | | 4 3 | | 2 | | 2 | |
| TOTAL | 292 9 | 473 6 | 297 3 | 567 5 | 306 5 | 563 5 | 308 0 | 552 6 |
| | 766 5 | | 864 8 | | 870 0 | | 860 6 | |

A Imperial B Provincial and Local

### RESULTS

#### Imperial

| | ACTUALS More | ACTUALS Less |
|---|---|---|
| Actuals with Actuals of previous year | 15 1 | |
| Budget Estimate | 10 7 | |
| Revised Estimate | 1 5 | |

#### Provincial and Local

| | More | Less |
|---|---|---|
| Actuals with Actuals of previous year | 79 0 | |
| Budget Estimate | | 14 9 |
| Revised Estimate | | 10 9 |

### Imperial Works

197 The expenditure in 1888 89 is in excess of that of 1887 88 by 15 1 The increase is chiefl construction in Upper Burma The excess of 10 7 over the Budget Estimate is mainly caused the outlay on the Khushdil Khan reservoir having been debited to this head whereas provision was n for it in the Budget Estimate under *49—Irrigation Capital Expenditure not charged against Reven*

### Provincial and Local Works.

198 The excess over 1887 88 by 79 0 has arisen principally in Madras where a large outlay is ceeding on Tank Restoration Works against assignments from the Provincial resources of that Gov ment There is a also an increase in Lower Burma where extensive repairs to embankments been rendered necessary by heavy floods and a large outlay was undertaken on the construction o Abya flood escape of the Pegu and Sitang canal

## Section K—BUILDINGS AND ROADS—RECEIPTS

| 1887 88 Accounts | | 1888 89. Budget | Revised | Accounts |
|---|---|---|---|---|
| 592,3 | RECEIPTS | 555,1 | 588,7 | 604,7 |

199 The revenue credited under this head consists, to a great extent, of uncertain items since there are few regular sources of income In 1888 89 more buildings were sold and the ferry tolls were more productive than in 1887-88, or was anticipated in the budget The Revised Estimate provided for an increase of 33,6 over the Budget Estimate, but, owing to some unexpected receipts, the Actuals turned out better by 16,0

200 The differences between the Accounts and Estimates of the various provinces are explained in the following paragraphs —

### XXXI —Military Works

| 1887-88. Accounts | | 1888 89. Budget | Revised | Accounts |
|---|---|---|---|---|
| 23 6 | India (General and Political) | 22 3 | 25 0 | 27 4 |
| 2 | Central Provinces | 3 | 3 | 3 |
| 6 | Upper Burma | 7 | 2 | 5 |
| 7 | Lower Burma | 8 | 8 | 9 |
| 6 | Assam | 3 | 5 | 5 |
| 4 | Bengal | 4 | 2 | 2 |
| 1 | North Western Provinces and Oudh | 1 | 1 | 1 |
| 5 | Punjab | 6 | 5 | 5 |
| 2 7 | Madras | 2 8 | 2 7 | 2 7 |
| 11 0 | Bombay | 7 7 | 9 4 | 9 4 |
| 40 4 | TOTAL | 36 0 | 39 7 | 42 5 |

RESULTS

| | Actuals More | Less |
|---|---|---|
| Actuals with Actuals of previous year | 2 1 | .. |
| " Budget Estimate | 6 5 | |
| " Revised Estimate | 2 8 | |

201 The improvement of 2,1 in the total revenue compared with that of the previous year is almost entirely due to the sale by the Inspector General of Military Works of certain bungalows near the site of No 1 redoubt at Lucknow and to the operation of the rule requiring recoveries on account of advances made in England in previous years to be credited to Revenue instead of being deducted from expenditure as was previously done To these causes and to increased realisations in Bombay on account of rents of buildings and sales of old materials is mainly attributable the difference of 6 5 between the Actuals and the Budget Estimate The improvement of 2,8 in comparison with the Revised Estimate, is due to the sale of the bungalows at Lucknow already referred to not having been anticipated and to a steady increase in the rents recoverable from Military Officers in Upper Burma

### XXXII —Civil Works

| 1887 88 Accounts A Deptl | B Civil | | 1888 89 Budget A Deptl | B Civil | Revised A Deptl | B Civil | Accounts A Deptl | B Civil |
|---|---|---|---|---|---|---|---|---|
| | | IMPERIAL — | | | | | | |
| 7 8 | | India (General and Political) | 7 4 | | 3 5 | | 3 9 | |
| 4 | 3 7 | Upper Burma | .. | | 6 | | 1 4 | |
| | | Lower Burma | | | 9 | | 1 2 | |
| 1 | | Bengal | 1 | | 1 | | 1 | |
| | | Punjab | | | 5 7 | | 5 5 | |
| 8 3 | 3 7 | TOTAL | 7 5 | | 10 8 | | 12 1 | |

## Section K.—BUILDINGS AND ROADS—RECEIPTS—*continued*

### XXXII —Civil Works—*continued*

| 1887 88. Accounts A Deptl | 1887 88. Accounts B Civil | | 1888 89 Budget A Deptl | Budget B Civil | Revised A Deptl | Revised B Civil | Accounts A Deptl | Accounts B Civil |
|---|---|---|---|---|---|---|---|---|
| | | PROVINCIAL— | | | | | | |
| 5 2 | 2 8 | Central Provinces | 5 0 | 3,0 | 5 0 | 1 7 | 6 4 | 1 7 |
| 4 8 | 1 | Lower Burma | 4 6 | 1 | 5 8 | 1 | 6 3 | 1 |
| 1 7 | | Assam | 8 | | 1 0 | | 1 6 | |
| 17 5 | 22 8 | Bengal | 17 5 | 21 3 | 16 0 | 21 3 | 20 0 | 27 4 |
| 21 8 | 73 7 | North Western Provinces and Oudh | 18 0 | 72 0 | 17 1 | 70 5 | 15 9 | 70 2 |
| 4 7 | 36 1 | Punjab | 4 4 | 35 5 | 5 2 | 37 7 | 5 5 | 38 1 |
| 10 7 | 2 1 | Madras | 8 4 | 4 | 14 0 | 2 0 | 9 8 | 2 2 |
| 77 3 | 8 | Bombay | 70 9 | 4 | 74 7 | 8 | 77 6 | 4 |
| 143 7 | 138 4 | TOTAL | 129 6 | 132 7 | 138 8 | 134 1 | 143 1 | 140 1 |
| | | LOCAL— | | | | | | |
| | 1 9 | India (General and Political) | | 2 2 | | 2 2 | | 2 4 |
| | 7 9 | Central Provinces | | 6 4 | | 6 5 | | 7 0 |
| | | Upper Burma | | 4 0 | | 4 0 | | 4 8 |
| | 4 8 | Lower Burma | | 4 7 | | 5 1 | | 5 2 |
| | 12 1 | Assam | | 12 2 | 1 | 12 3 | 1 | 12 1 |
| | 45 5 | Bengal | | 30 7 | | 46 7 | | 43 0 |
| 1 2 | 4 7 | North Western Provinces and Oudh | 1 6 | 5 5 | 1 1 | 5 5 | 1 2 | 5 9 |
| 1 | 18 7 | Punjab | | 19 1 | | 16 9 | 1 | 15 7 |
| 5 | 82 3 | Madras | 4 | 81 9 | 4 | 83 5 | 6 | 85 0 |
| | 41 8 | Bombay | | 41 8 | | 42 8 | | 43 6 |
| 1 8 | 219 7 | TOTAL | 2 0 | 208 5 | 1 6 | 225 5 | 2 0 | 226 2 |
| 515 6 | | TOTAL INDIA | 480 3 | | 510 8 | | 523 5 | |
| | | ENGLAND— | | | | | | |
| 25 6 | | Royal Indian Civil Engineering College Cooper's Hill—Fees from Students etc | 27 3 | | 26 1 | | 26 4 | |
| 10 7 | | EXCHANGE | 11 5 | | 12 1 | | 12 3 | |
| 551 9 | | GRAND TOTAL | 519 1 | | 549 0 | | 562 2 | |

A Public Works in charge of Departmental Officers B Public Works in charge of Civil Officers.

RESULTS ACTUALS

| | Departmental Officers More | Departmental Officers Less | Civil Officers More | Civil Officers Less | Total More | Total Less |
|---|---|---|---|---|---|---|
| **Imperial** | | | | | | |
| Actuals with Actuals of previous year | 3 8 | | | 3 7 | 1 | |
| Budget Estimate | 4 6 | | | | 4 6 | |
| Revised Estimate | 1 3 | | | | 1 3 | |
| **Provincial** | | | | | | |
| Actuals with Actuals of previous year | | 6 | 1 7 | | 1 1 | |
| Budget Estimate | 13 5 | | 7 4 | | 20 9 | |
| Revised Estimate | 4 3 | | 6 0 | | 10 3 | |
| **Incorporated Local** | | | | | | |
| Actuals with Actuals of previous year | 2 | | 6 5 | | 6 7 | |
| Budget Estimate | | | 17 7 | | 17 7 | |
| Revised Estimate | 4 | | 7 | | 1 1 | |

### Section K—BUILDINGS AND ROADS—RECEIPTS—*concluded*

**Total India.**

| | | |
|---|---|---|
| Actuals with Actuals of previous year | 7 9 | |
| Budget Estimate | 43,2 | .. |
| Revised Estimate | 12 7 | |

**England**

| | | |
|---|---|---|
| Actuals with Actuals of previous year | 8 | |
| Budget Estimate | | 9 |
| Revised Estimate | ·3 | |

**Exchange**

| | | |
|---|---|---|
| Actuals with Actuals of previous year | 1 6 | |
| Budget Estimate | 8 | |
| Revised Estimate | 2 | |

**Imperial**

202 The total revenue credited to Imperial Funds agrees closely with that of the previ There has been an increase of 3 8 in the Departmental receipts, which is principally attributable of a house at Simla and another at Sirdarpur Upper Burma has also contributed to it and the mills which were lately the property of King Theebaw The falling off of 3 7 in the realisatior Officers is due to the transfer to Incorporated Local Funds of the control and realisation of fe This explanation also applies to the difference between the Actuals Budget and Revised but ir there were also larger sales of tools and plant, and of old materials and buildings in Upper Bu were anticipated, and the rent of the saw mills at Pegu from February to July 1889, was r advance

**Provincial**

203 There is but a small difference of 6 between the total Departmental Actuals of the Under provinces the only important difference is that of 5 9 in the North Western Provinces where a falling off appears during 1888 89 in the receipts from the Roorkee workshops and th press and book depôt of the Thomason Civil Engineering College, as well as in the revenu from sales of buildings Increases of 1 5 and 1,2 occur in Lower Burma and the Central Provir the rent charged to the Irrawaddy Flotilla Co for the use of the Dala Dockyard having been raisec enhanced receipts on account of ferries rents of buildings and sales of buildings and old In Bengal large sums were realised by sale of buildings and materials received from old building

204 As regards the revenue collected by Civil Officers the principal differences between th of the two years occur under Bengal and the North Western Provinces and Oudh the increase o the former being attributed to higher amounts having been obtained by the lease of ferries and t sation of arrears of ferry tolls The North Western Provinces and Oudh exhibit a decrease of by a decline in the toll collections of the Kalpi ferry consequent on the opening of the India Railway In the Central Provinces certain toll bars were abolished during 1888 89 whi Punjab an improvement occurred in the revenue derived from tolls on roads, and sales of land a

205 The difference between Estimates and Actuals is made up of numerous small fluct general character of which is explained in the preceding paragraph

**Local**

206 Of the total increase of 6 7 over the revenue of the previous year 4,8 represents rea Upper Burma on account of ferry tolls which have hitherto been credited to Imperial Fu remainder of the difference is also connected with tolls which have increased in some pro declined in others

## Section K—BUILDINGS AND ROADS—EXPENDITURE

| 1887-88 Accounts | | 1888-89 Budget | Revised | Accounts |
|---|---|---|---|---|
| 5,451,1 | EXPENDITURE | 5,592,9 | 5,329,2 | 5,310 7 |

207 The expenditure is less than that of the previous year by 140,4, and this result is (1) to the gradual completion of Frontier roads in Baluchistan and the Punjab, (2) to a decr in the expenditure on Military and Civil Works in Upper Burma which was exceptionally h in 1887 88, owing to the then very recent occupation of the country, (3) to the transfe Native States in Central India and Rajputana of the responsibility for the construction of r within their territories, and (4) to the savings effected by the amalgamation of Public W establishments in Central India and Rajputana The Provincial and Local expenditure increased by 82,2 and 36 2 respectively, which is chiefly due to larger grants having made available for expenditure on roads and buildings in Bengal, the Punjab and Madra

208 The outlay has fallen short of the Budget Estimate by 282,2, of which 106,7 per to Imperial, and the balance to Provincial and Local The differences under Imperial are m due to an over estimate of the establishment charges of the Inspector General Mil Works, to the grant for Military and Civil Works in Upper Burma not having been utilized owing to various unforeseen causes, and to the reduction of outlay in Central I and Rajputana, in consequence of the transfer of roads to Native States and the amalg tion of the Public Works establishments in those Provinces Under Provincial and Local difference is principally due to an over estimate of the outlay on buildings and roac Bombay and Bengal, and to the postponement of a number of works in the Central P inces and Madras

209 The Actuals on the whole agree closely with the Revised Estimate, the short o being 18,5 only

### 44—Military Works

| 1887 88 Accounts | | 1888-89 Budget | Revised | Accounts |
|---|---|---|---|---|
| 681 5 | India (General and Political) | 652 1 | 609.5 | 616 6 |
| 7 7 | Central Provinces | 15 0 | 16 0 | 14 0 |
| 314 8 | Upper Burma | 180 0 | 162 7 | 161 0 |
| 25 7 | Lower Burma | 41 0 | 41 0 | 40 8 |
| 15 2 | Assam | 30 0 | 23 9 | 22 1 |
| 2 4 | Bengal | 3 6 | 3 6 | 2 7 |
| 12 5 | N W Provinces and Oudh | 6 7 | 7 0 | 6 6 |
| 27 9 | Punjab | 35 0 | 37 4 | 36 2 |
| 52 8 | Madras | 62 5 | 62 7 | 61 7 |
| 82 3 | Bombay | 129 4 | 136 7 | 131 3 |
| 1 222 8 | TOTAL INDIA | 1 155 3 | 1 100 5 | 1 093 0 |
| 6 5 | England (Stores) | 1 4 | 10 0 | 10 4 |
| 2 8 | Exchange | 6 | 4 7 | 4 8 |
| 1 232 1 | GRAND TOTAL | 1 157 3 | 1 115 2 | 1 108 2 |

RESULTS

| | Actuals More | Less |
|---|---|---|
| **INDIA** | | |
| Actuals with Actuals of previous year | | 129 8 |
| " " Budget Estimate | | 62 3 |
| " " Revised Estimate | | 7 5 |
| **ENGLAND** | | |
| Actuals with Actuals of previous year | 3 9 | |
| " " Budget Estimate | 9 0 | |
| " " Revised Estimate | 4 | |
| **EXCHANGE** | | |
| Actuals with Actuals of previous year | 2 0 | |
| " " Budget Estimate | 4 2 | |
| " " Revised Estimate | 1 | |

Section K—BUILDINGS AND ROADS—EXPENDITURE—*continued*

210 The difference of 129,8 between the two years under review, is the balance of various provinci fluctuations The figures entered above, give a saving of 64 9 in *India* (*General and Polit cal*), but 30,0 this sum represents a special charge in 1887 88 on account of a grant in aid for the Mhow water wor The remainder of the saving has occurred from diminished expenditure on barracks for troops at Peshaw and Quetta and on the defensive post at Loralai The saving in *Upper Burma* is due to the exceptior expenditure which was necessary there in 1887 88 consequent upon the recent occupation of the countr In the *North Western Provinces and Oudh* the works connected with the defences of Jhansi were finis ed in 1887 88 and in 1888 89 less was required to be done on the Ranibagh and Ranikhet cart ro than in the preceding year On the other hand some provinces shew a larger expenditure in 1888 89 th in 1887 88 This is the case in the *Central Provinces* where additional accommodation was provide for troops and the Commissariat Department and some old suspense balances were charged off *Lower Burma* three important buildings were commenced at Rangoon and Thayetmyo for milita prisoners medical stores and the Commissariat department In *Assam* good progress was made on th Golaghat Nichuguard road, and work was commenced on the fair weather cart road f om the last name place to Kohima, and on buildings for native troops at Shillong Silchar and Manipur The excess in th *Punjab* is connected with the construction of buildings for native Infantry at Abbottabad and Dehr Ismail Khan The increase in *Madras* is due to works undertaken for the Ordnance Department I *Bombay* the expenditure during 1887 88 was limited owing to the urgent need of funds in Uppe Burma and other parts of the country In 1887 88 moreover the Bombay expenditure was still furthe reduced by deducting from it the sum of 25 8 received from Her Majesty's Government in England c account of the defence works at Aden It is on these accounts that the difference between the two year in Bombay is so great

211 Of the saving of 62,3 compared with the Budget 35,5 appears under *India* (*General and Political* owing mainly to (1) the establishment charges of the Inspector General, Military Works having falle considerably below the estimated amount by reason of a larger proportion being debitable to Specia Defence Works and other funds (2) to a sum of 10,0 having been held in reserve at the commencemer of the year which was subsequently allotted to works in other Provinces, and (3) to transfers from tl Indian to the English Account to meet payments on supplementary indents sent forward for store during the course of the year This was not foreseen when the Estimate for English stores was framec The Budget Estimate of *Upper Burma* owing to various causes could not be fully utilised In *Assa* slower progress was made on the Golaghat Nichuguard road than was originally contemplated, saving accrued on certain completed wo ks, and others could not be carried out to the extent contemplate owing to delay in the receipt of stores from England The excess expenditure of 1 9 and 1,2 unde Bombay and the Punjab, respectively is the result of additional allotments having been sanctioned fror the reserve of 10 0 already referred to, for several works undertaken during the course of the year

212 Of the difference of 7 5 between revised and actuals, 5 4 occurs in Bombay where two work were postponed and the barracks for European Infantry and Artillery at Colaba could not be finishe within the year as was expected The estimate for repairs to Military buildings was also fixed too high

## Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued*

### 45.—Civil Works.

| | | India (General and Political) | Central Provinces | Upper Burma | Lower Burma | Assam | Bengal | N W P and Oudh | Punjab. | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **IMPERIAL** | | | | | | | | | | | | |
| Departmental | Accounts 1887-88 | 261 0 | 2 2 | 340 8 | | 1 7 | 62 2 | 16 1 | 176 7 | 2 2 | 27,4 | 8gc |
| | Budget 1888-89 | 197 7 | 2 0 | 318 3 | 15 5 | 1 2 | 72,4 | 11 3 | 168 2 | 1 9 | 14,0 | 80 |
| | Revised 1888-89 | 153 4 | 1,7 | 307 8 | 2 0 | 1 6 | 63,4 | 11 0 | 208 8 | 2 1 | 16 6 | 76 |
| | Accounts 1888-89 | 149 3 | 1 1 | 292,9 | 2 1 | 1,4 | 64,1 | 11 7 | 202 7 | 2,0 | 14 3 | 741 |
| Civil Officers | Accounts 1887-88 | 5 | | 2 2 | | | | | | | | |
| | Budget 1888-89 | 5 | | | | | | | | | | |
| | Revised 1888-89 | 5 | | | | | | | | | | |
| | Accounts 1888-89 | 5 | | 3 0 | | | | | | | | |
| TOTAL IMPL. | Accounts 1887 88 | 261 5 | 2 2 | 343 0 | | 1 7 | 62 2 | 16 1 | 176 7 | 2 2 | 27,4 | 89. |
| | Budget 1888-89 | 198 2 | 2,0 | 318 3 | 15,5 | 1 2 | 72 4 | 11 3 | 168 2 | 1,9 | 14 0 | 80. |
| | Revised 1888-89 | 153,9 | 1 7 | 307 8 | 2 0 | 1 6 | 63,4 | 11 0 | 208 8 | 2 1 | 16 6 | 76 |
| | Accounts 1888-89 | 149,8 | 1 1 | 295,9 | 2 1 | 1,4 | 64 1 | 11 7 | 202 7 | 2 0 | 14,3 | 74 |
| **PROVINCIAL.** | | | | | | | | | | | | |
| Departmental | Accounts 1887 88 | | 126 0 | | 114 3 | 55 3 | 276 1 | 273,3 | 231 6 | 194 3 | 403,4 | 1 67. |
| | Budget 1888-89 | | 162 3 | | 114 0 | 59 2 | 400 0 | 252 1 | 249,2 | 230,0 | 433 1 | 1 89 |
| | Revised 1888-89 | | 124 9 | | 114 6 | 59 4 | 388 6 | 247,4 | 231 8 | 217 2 | 379 5 | 1,76 |
| | Accounts 1888-89 | | 115,7 | | 118 1 | 59 5 | 390,4 | 257 3 | 235,2 | 207,5 | 367 7 | 1 75 |
| Civil Officers | Accounts 1887 88 | | 7 | | 3 0 | 1 1 | 16 6 | 20 4 | 3,6 | 8 5 | 4 5 | 5 |
| | Budget 1888-89 | | 6 | | 3 0 | 1 7 | 3 0 | 22 5 | 3 3 | 6 5 | 4 3 | 4 |
| | Revised 1888-89 | | 4 | | 3,0 | 1 7 | 11 0 | 22 6 | 3 2 | 12 8 | 4,6 | 5c |
| | Accounts 1888-89 | | 3 | | 3 8 | 1 7 | 12 0 | 20 5 | 3,5 | 17 7 | 4,0 | 6 |
| TOTAL PROVL | Accounts 1887 88 | | 126 7 | | 117 3 | 56 4 | 292,7 | 293,7 | 235,2 | 202,8 | 407 9 | 1 73. |
| | Budget 1888-89 | | 162 9 | | 117 0 | 60 9 | 403,0 | 274 6 | 252 5 | 236 5 | 437,4 | 1,94. |
| | Revised 1888-89 | | 125 3 | | 117 6 | 61 1 | 399,6 | 270 0 | 235 0 | 230,0 | 384 1 | 1 82 |
| | Accounts 1888-89 | | 116 0 | | 121 9 | 61 2 | 402,4 | 277 8 | 238 7 | 225,2 | 371 7 | 1 81 |
| **LOCAL** | | | | | | | | | | | | |
| Departmental | Accounts 1887-88 | 3,5 | | | 28 0 | 91,6 | 1 1 | 238 6 | 95 9 | 21 6 | 85 1 | 56 |
| | Budget 1888-89 | 4 0 | 2 5 | | 36,4 | 75,0 | | 240 0 | 113,8 | 20,4 | 84 6 | 57 |
| | Revised 1888-89 | 4 0 | 1 7 | | 37 0 | 79,8 | | 243 4 | 119,1 | 20,5 | 99,4 | 60 |
| | Accounts 1888-89 | 3 9 | 1 1 | | 33,0 | 87 1 | | 233,0 | 106 0 | 20 7 | 95,5 | 58 |
| Civil Officers | Accounts 1887-88 | 1,5 | 25,1 | | 5,0 | 1,7 | 351 1 | 7 5 | 9 | 376 0 | 127 2 | 89 |
| | Budget 1888-89 | 2,4 | 29 2 | 3 0 | 13 2 | 3 | 391 3 | 7 5 | 1,1 | 379,4 | 139,1 | 96 |
| | Revised 1888-89 | 2 0 | 30,5 | 2 7 | 9,3 | 2 | 310 0 | 7,4 | 9 | 383,8 | 123 8 | 87 |
| | Accounts 1888-89 | 2 1 | 21 9 | 1 1 | 11,0 | 3 | 372 6 | 7 1 | 9 | 386 7 | 113,6 | 91 |
| TOTAL LOCAL | Accounts 1887 88 | 5 0 | 25 1 | | 33 0 | 93 3 | 352 2 | 246 1 | 96 8 | 397 6 | 212 3 | 1,46 |
| | Budget 1888-89 | 6 4 | 31 7 | 3 0 | 49 6 | 75 3 | 391 3 | 247 5 | 114 9 | 399 8 | 223,7 | 1 54. |
| | Revised 1888-89 | 6,0 | 32 2 | 2 7 | 46 3 | 80 0 | 310 0 | 250 8 | 120,0 | 404 3 | 223 2 | 1,47 |
| | Accounts 1888-89 | 6,0 | 23,0 | 1 1 | 44 0 | 87,4 | 372 6 | 240 1 | 106 9 | 407,4 | 209,1 | 1,49. |
| GRAND TOTAL | Accounts 1887-88 | 266 5 | 154 0 | 343 0 | 150 3 | 151 4 | 707 1 | 555 9 | 508 7 | 602 6 | 647 6 | 4,08 |
| | Budget 1888-89 | 204,6 | 196 6 | 321 3 | 182 1 | 137,4 | 866 7 | 533,4 | 535 6 | 638 2 | 675 1 | 4,29. |
| | Revised 1888-89 | 159,9 | 159 2 | 310 5 | 165,9 | 142 7 | 773 0 | 531 8 | 563 8 | 636,4 | 623,9 | 4,06 |
| | Accounts 1888-89 | 155 8 | 140 1 | 297,0 | 168 0 | 150 0 | 839,1 | 529 6 | 548,3 | 634,6 | 595,1 | 4,05 |

| 1887-88 Accounts | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|
| 4,087,1 | TOTAL INDIA | 4 291 0 | 4,067,1 | 4 057,6 |
| | **ENGLAND—** | | | |
| 52,9 | Furlough pay and allowances of officers in P W Department | 62,0 | 60 0 | 59,1 |
| 26,7 | Royal Indian Civil Engineering College, Coopers Hill | 31,0 | 29 1 | 28,8 |
| 7,4 | Sundry Items | 7,0 | 8 4 | 8,3 |
| 5,9 | Stores for India | 1,8 | 2 8 | 2,7 |
| [illegible] | TOTAL ENGLAND | 101,8 | 100 3 | 98 9 |
| 39,6? | EXCHANGE | 42 8 | 46 6 | 46,0 |
| [illegible] | GRAND TOTAL | 4,435 6 | 4 214,0 | 4,202,5 |

## Section E.—BUILDINGS AND ROADS—EXPENDITURE—continued.

### RESULTS

| | Actuals: Departmental More | Actuals: Departmental Less | Actuals: Civil More | Actuals: Civil Less | Actuals: Total More | Actuals: Total Less |
|---|---|---|---|---|---|---|
| **Imperial** | | | | | | |
| Actuals with Actuals of previous year | | 148,7 | 8 | | .. | 147,9 |
| " " Budget Estimate | | 60 9 | 3 0 | | .. | 57,9 |
| " Revised Estimate | .. | 26,8 | 3 0 | .. | ... | 23,8 |
| **Provincial.** | | | | | | |
| Actuals with Actuals of previous year | 77 1 | | 5,2 | | 82,2 | |
| " Budget Estimate | | 148 5 | 18 6 | | | 129,9 |
| Revised Estimate | .. | 12 0 | 4 2 | .. | | 7,8 |
| **Incorporated Local** | | | | | | |
| Actuals with Actuals of previous year | 14 9 | | 21 3 | | 36 2 | |
| " Budget Estimate | 3,6 | | | 49,2 | | 45 6 |
| Revised Estimate | .. | 24 6 | 46 7 | | 22 1 | |
| **Total India.** | | | | | | |
| Actuals with Actuals of previous year | | .. | | | .. | 29 5 |
| " Budget Estimate | | | .. | | | 233 4 |
| " Revised Estimate | | | .. | | | 9 5 |
| **England** | | | | | | |
| Actuals with Actuals of previous year | | | .. | | 6,0 | .. |
| " Budget Estimate | | ... | | | .. | 2 9 |
| " " Revised Estimate | | | | | | 1 4 |
| **Exchange** | | | | | | |
| Actuals with Actuals of previous year | | | | | 7,0 | .. |
| Budget Estimate | | | | | 3 2 | |
| " " Revised Estimate | | | | ... | ... | 6 |

### Imperial

213 A comparison of the Actuals of the two years shows a decrease of 147 9 during 1888-89 whic is principally attributable to less expenditure on the construction of Frontier roads in Biluchistan and th Punjab, the new Viceregal residence at Simla, and the new Telegraph Office at Bombay A considerab portion of the reduction is also accounted for by the completion during 1887 88 of important works Upper Burma, particularly in the new town embankments at Mandalay and the bund and sluices at Amar pura, as well as by the transfer to Native States in Central India of the responsibility for the constructic and maintenance of roads within their territories In 1888-89, moreover, the Gwalior Division w abolished, and the establishments in Rajputana and Central India amalgamated On the other hand, the is an increase of 26,0 in the expenditure of the Punjab mainly due to the transfer to the control of th Provincial Government of the Imperial buildings at Simla, which have hitherto been dealt wit separately, and also to charges having for the first time been incurred in connection with the maintenan of the completed portions of the Frontier roads

214 Compared with the Budget Estimate the total Imperial outlay shows a lapse of 57,9, of which 48 occurs under *India (General and Political)* due to the stoppage of work on the new church Quetta owing to a re consideration of the project, and also, as stated above, to the reductions carrie out in Rajputana Central India and Gwalior, and the transfer of the Imperial buildings at Simla to th control of the Punjab Government In *Upper Burma* a part of the Budget was used to provide func for the Irrigation Branch and for the maintenance by the Provincial Public Works Establishment frontier roads Various economies were effected in some parts of the budget and the budget itself w too high as regards certain items The charge of 3,0 against Civil Officers represents a grant to th Bhamo Municipality In *Lower Burma* no expenditure was incurred either in India or in Englan on account of the Oyster Rock Light house and in Bengal the saving is attributed to non commenc ment of the new opium building at Hajipore, and to inability to utilise fully the grant 32,9 provide for the Surveyor General's Office at Calcutta These remarks are generally applicable to the Revise Estimate

## Section K.—BUILDINGS AND ROADS—EXPENDITURE—*concluded*

### Provincial.

215 The Actuals of 1888 89 are below those of the previous year in the *Central Provinces*, in *the North Western Provinces and Oudh*, and in *Bombay* from a general reduction of expenditure In Bombay it is also partly due to the approach towards completion of the new Elphinstone College The large increase in *Bengal* includes expenditure on several new buildings for the Judicial, Jail, Police and other departments, and for the improvement of communications in various parts of the Province In *Madras* also the new law Courts and other buildings were commenced in 1888 89, and some large grants were made to Municipalities for water works and other improvements

216 As regards the Budget, the estimate of the *Central Provinces* provided for a new residence for the Chief Commissioner which was, however postponed It also provided 15 0 as a grant in aid to District Funds for the construction of District roads, but the arrangements connected with it were not completed during the year In addition to these two items the repairs to roads and buildings were not carried out to the extent contemplated The *Punjab* estimate was too high and this was also the case with the *Madras* Budget as regards repairs to Civil buildings, but part of the departmental saving is also due to the new law Courts not having progressed as rapidly as was expected The excess in the Madras expenditure by Civil Officers is caused by unexpected grants to Municipalities as mentioned in the preceding paragraph and for the Vizagapatam and Ganjam Agency Works The Bombay estimate was too high

217 The Revised has been closely followed by the Actuals In *Lower Burma* greater progress was made with a bridge over the Pegu river than was expected and this also occurred with certain works in the North-Western Provinces and Oudh The savings arise generally from contractors not having fulfilled their engagements, or from amounts due not having been drawn within the year

### Local

218 The following are the chief differences in this section of the account between the Actuals of the two years In *Lower Burma* a good deal of expenditure was incurred for the extension and improvement of communications, principally in the Henzada district In *Assam* certain works were removed from the Local to the Provincial division, and some that were in progress during 1887 88 were completed in 1888 89. The excess in *Bengal* and the *Punjab* is almost entirely on roads and bridges In the *North-Western Provinces and Oudh* the saving is composed of many small items The increase in *Madras* is largely due to a change of procedure in the Trichinopoly district where certain charges which were formerly deducted from revenue, now appear on the expenditure side of the account

219 As regards the Budget and Revised Estimates, those of the *Central Provinces* were generally high, and especially the Mandla and Dindori road did not make the progress anticipated The *Assam* Budget Estimates were too low In the *Punjab* certain works were postponed and some establishments reduced The other estimates were too high, but in the *North Western Provinces and Oudh* and in *Bombay*, expenditure on certain works was retarded in consequence of scarcity of labour, and difficulty in acquiring land and procuring materials

## L.—ARMY SERVICES

| 1887-88 Accounts | | 1888-89. Budget. | Revised | Accounts |
|---|---|---|---|---|
| 1,060,8 | RECEIPTS | 921,8 | 976,2 | 1,062,4 |
| 20,417,9 | EXPENDITURE | 19,969,0 | 20,371 5 | 20,301,8 |
| 19,357,1 | NET | 19,047,2 | 19,395,3 | 19,239,4 |

220 The Indian and English portions of the above figures may be shown as follows —

| 1887 88 Accounts | | 1888 89 Budget | Revised | Accounts |
|---|---|---|---|---|
| | RECEIPTS | | | |
| 1 001 7 | India | 875 0 | 916 0 | 1 005 1 |
| 41 6 | England | 33 0 | 41 1 | 39 1 |
| 17 5 | Exchange | 13,8 | 19 1 | 18 2 |
| 1 060 8 | TOTAL | 921 8 | 976 2 | 1,062 4 |
| | EXPENDITURE | | | |
| 15 104 9 | India | 14 630,0 | 14 840 0 | 14 812 6 |
| 3 741 0 | England | 3 759 8 | 3 775 8 | 3 746 2 |
| 1 572 0 | Exchange | 1 579 2 | 1 755 7 | 1 743 0 |
| 20 417 9 | TOTAL | 19 969 0 | 20 371 5 | 20 301 8 |

221 The Army receipts for 1888 89, both in India and England, compare well with those f the previous year In India the Budget and Revised were made comparatively low, as the ear 1887 88 was exceptional, on account of the prolonged operations in Upper Burma In 888 89 however, the Commissariat receipts were much higher than expected owing to large ales of stores, elephants cattle and unserviceable gear The issues of clothing and soldiers' ecessaries on payment were also greater than was anticipated, and large sums were realized n connection with the Sikkim, Hazara, and Lushai Expeditions which were organised after the Budget was framed, together with 13,1 from Berar on account of charges incurred by the British Government for the Hyderabad Contingent while on field service in Burma In England, the variations occur mainly under the head of Indian Troop Service

222 As regards Army Expenditure in India, the actuals of 1888 89 were lower than the revious year by 292,3 which is made up of a reduction of 469 4 in special charges and an ncrease of 177,1 in the ordinary expenditure, the net difference being 292,3 The reduction in pecial charges occurred in connection with operations in Burma (843,7) counterbalanced by he cost (374,3) of the Sikkim, Hazara and Lushai expeditions, particulars of which are given elow in paragraph 236 The ordinary expenditure was increased chiefly by the rupee payments o European troops consequent on a fall in exchange (80,1), by less of the charge for ordnance tores being debited to other departments (84,2) and by charges of the Mobilisation Committee 74,2) counterbalanced by a decline of 126 8 in Commissariat supplies and services The com arison with the budget shews that the latter provided 820,0 for operations in Upper Burma but the actuals aggregated 631,6 only Against this saving of 188,4 may be set the additional payments of 374,3 on account of the three expeditions mentioned above for which no allowance as made in the Budget These figures give an excess of 185,9 over the Budget as the esult of special charges In what may be called the ordinary expenditure of the army, the actuals amount to 3 3 less than the Budget This reduction is the balance of numerous fluc tuations, the chief increases being connected with the purchase of additional remounts in Bengal and with certain Barrack supplies which were formerly provided by the Public Works Department The savings accrued mainly from the reorganisation of the military commands and staff in India and from the diminished strength of the Native army The payments of he year also include 48,0 on account of unadjusted expenditure as explained in paragraph 233

223 The principal differences in *England* are an excess of 30,0 in stores owing to larger ndents from this country, and of 13,6 in furlough allowances which is always an uncertain uantity *Per contra* there was a saving of 18,3 in Home charges of British Forces serving in ndia and 15,2 in the Indian Troop Service

224 The following paragraphs supply the particulars usually given with respect to Army ervices —

## Section L —ARMY SERVICES—RECEIPTS.

### XXXIII —Army

| 1887 88. Accounts | | 1888 89. Budget | 1888 89. Revised | 1888 89. Accounts |
|---|---|---|---|---|
| | INDIA— | | | |
| | EFFECTIVE SERVICES— | | | |
| 25 5 | Regimental Pay Allowances and Charges | 26 0 | 33 1 | 36 3 |
| 653 7 | Commissariat Establishments Supplies and Services | 588 9 | 614 3 | 639 8 |
| 16 9 | Remount and Veterinary Establishments Supplies and Services | 14 9 | 16 8 | 18 1 |
| 73,8 | Clothing Establishments Supplies and Services | 73 9 | 76 7 | 83 8 |
| 2 6 | Barrack Establishments Supplies and Services | 2 6 | 2 6 | 2 8 |
| 4 6 | Administration of Martial Law | | 1 | |
| 11 1 | Medical Establishments Supplies and Services | 14 6 | 9 0 | 9 0 |
| 102 8 | Ordnance Establishments Stores and Camp Equipage | 78 8 | 75 1 | 80 9 |
| 1 2 | Education | 1 0 | 1 2 | 1 2 |
| 16 1 | Sea Transport Charges | 7 0 | 7 4 | 8 3 |
| 22 7 | Miscellaneous Services | 15 0 | 27 1 | 60,8 |
| 931,0 | TOTAL EFFECTIVE SERVICES | 822 7 | 863 4 | 941 0 |
| | NON EFFECTIVE SERVICES— | | | |
| 27 0 | Military Pensions to Europeans | 7 5 | 8 5 | 17 8 |
| 1 | Military Pensions to Natives | | 1 | |
| 43 6 | Widows Pensions and Compassionate Allowances | 44 8 | 44 0 | 46 3 |
| 70 7 | TOTAL NON EFFECTIVE SERVICES | 52 3 | 52 6 | 64 1 |
| 1 001 7 | TOTAL INDIA | 875 0 | 916 0 | 1 005 1 |
| | ENGLAND— | | | |
| 36 7 | Effective Services | 28 0 | 34 9 | 32 9 |
| 4 9 | Non Effective Services | 5 0 | 6 2 | 6 2 |
| 17 5 | Exchange | 13 8 | 19 1 | 1 82 |
| 1 060 8 | GRAND TOTAL | 921 8 | 976 2 | 1 062 4 |

225 As explained in former reports the Military receipts are more or less of a fluctuating characte and are not susceptible of an accurate forecast The increase under *Regimental Pay &c* which was partl anticipated in the Revised has occurred chiefly in Bengal where large retrenchments were made from pay ments in the previous year, and where the number of soldiers taking discharge was greater than expectec Against these excesses may be set smaller refunds than anticipated of hutting money advances and shor receipts on other Miscellaneous Accounts in Madras The improvement in *Commissariat Establishment &c* is due to increased consumption of Malt liquor to large sales of cattle, including condemnations i Burma, to recoveries of disallowances of the previous year to improved Khedda receipts and to hire o transport cattle and sale of unserviceable equipment &c These excesses were counterbalanced by dimi nished receipts for rum and malt liquor in Madras and Bombay The details of the head *Clothing Establish ments* shew that in Bengal there was a large demand of clothing and necessaries and that in Madras the value of clothing supplied to troops of the Hyderabad contingent in 1887 88 was adjusted in 1888 89 The 4,6 shewn in 1887 88 under 'Administration of Martial Law represented forfeited pay of militar prisoners transferred to credit of prison funds by debit to *Regimental Pay &c* This procedure has beer changed, and such sums are now deducted from the charge under the last named grant Hence no credi is afforded in 1888 89 under Administration of Martial Law The *Medical Receipts* were low as Madra issued no stores to other departments though the Budget anticipated 5 0 and in Bengal also such supplie are no longer made to Civil Medical Institutions independent of State aid As stated in the last report, th *Ordnance Receipts* in 1887 88 were enlarged by the adjustment in respect of Naval Stores taken ove by Her Majesty's Imperial Government In 1888 89 the Bengal Budget was exceeded by 14,0 in conse quence partly of certain political arrangements and partly by the value of a ms taken by the Gwalic State On the other hand the Madras revenue was short by 4 1 owing to sales not having been carrie out to the extent estimated, and to smaller indents from the Hyderabad Contingent and other depart ments The Budget for *Sea Transport Charges* was too low while that for *Miscellaneous Services* cor tained no provision in connection with the Sikkim Hazara, and Lushai Expeditions, which were subse quently organised, nor for various recoveries in Madras including a special item of 13 1 due from Berr in connection with the Hyderabad Contingent The estimates for the group '*Non-effective Services*" wer low, but it is difficult to estimate accurately for items of such an uncertain character

226 The principal difference in England occurred under the head of Indian Troop Service Ther was also a small increase in subscriptions towards Indian Military Service Pensions and in the value o stores in possession of Regiments on their transfer from the Indian to the British Establishment.

## Section L.—ARMY SERVICES—EXPENDITURE

| 1887 88. Accounts | 46 —Army | 1888-89 Budget | Revised. | Accounts. |
|---|---|---|---|---|
| | INDIA— | | | |
| | EFFECTIVE CHARGES— | | | |
| 514 2 | Army and Garrison Staff | 505 3 | 490 6 | 488,1 |
| 191 1 | Administrative Staff | 195 5 | 194 8 | 193,1 |
| 7 184,2 | Regimental Pay &c | 7,359 8 | 7 260,2 | 7,227 7 |
| 3 847 0 | Commissariat | 3 331 7 | 3 302 6 | 3 289 7 |
| 233 5 | Remounts and Veterinary | 209 0 | 231 4 | 224,1 |
| 179 8 | Clothing | 191,9 | 206 1 | 196,8 |
| 231 5 | Barrack Establishment &c | 208 3 | 208 2 | 226 2 |
| 28,4 | Administration of Martial Law | 41 2 | 42 3 | 41,0 |
| 639 4 | Medical | 646 0 | 628 9 | 612 2 |
| 493 1 | Ordnance | 618 6 | 641 6 | 576 5 |
| 30 8 | Ecclesiastical | 28 8 | 29 8 | 29 2 |
| 37 3 | Education | 46 3 | 45 0 | 44 1 |
| 58 1 | Sea Transport Charges | 54 4 | 60 3 | 67 1 |
| 468 5 | Miscellaneous Services | 204 3 | 502 5 | 554 0 |
| 107 3 | Volunteer Corps | 111 3 | 114 6 | 115 1 |
| 14,244 0 | | 13 752,4 | 13 958 9 | 13 884 9 |
| | Unadjusted Expenditure | .. | .. | 48 0 |
| | NON EFFECTIVE CHARGES— | | | |
| 7 9 | Rewards for Military Services | 11 2 | 10 1 | 8 2 |
| 126 6 | Military Pensions to Europeans | 116 6 | 121 4 | 119 2 |
| 648 8 | Ditto to Natives | 672 4 | 671 0 | 673 8 |
| 23 1 | Widows Pensions and Compassionate Allowances | 22 2 | 23 2 | 23 1 |
| 54 5 | Superannuation Pensions and Gratuities | 55 2 | 55 4 | 55 4 |
| 15,104 9 | TOTAL INDIA | 14 630 0 | 14 840 0 | 14 812 6 |
| | ENGLAND— | | | |
| | EFFECTIVE— | | | |
| 734 8 | Home Charges of British Forces serving in India | 800,0 | 782 0 | 781 6 |
| 189,9 | Furlough Allowances of the Officers of the Indian Service | 190 0 | 206 0 | 203,7 |
| 217 8 | Indian Troop Service | 225 4 | 211 5 | 210 2 |
| 11,7 | Passage of Officers and Troops otherwise than in Troopship | 8 8 | 11 2 | 10 9 |
| 30,3 | Miscellaneous | 24 0 | 28 0 | 26 6 |
| 658 5 | Stores for India | 493 6 | 548 0 | 523 7 |
| 1,843,0 | | 1 741 8 | 1 786 7 | 1,757 0 |
| | NON EFFECTIVE— | | | |
| 195,0 | Retired Pay &c of British Forces on account of Service in India | 250,0 | 243,7 | 243,4 |
| 1,597,2 | Pay and Pensions of Non Effective and Retired Officers on account of Service in India | 1 660,0 | 1 636,0 | 1,636,9 |
| 96,6 | Miscellaneous Pensions | 98 0 | 98 4 | 98,0 |
| 9 2 | Indian Service Family Pensions | 10 0 | 11 9 | 10,9 |
| 3 741 0 | TOTAL ENGLAND | 3 759,8 | 3 775,8 | 3,746,2 |
| 1 572 0 | EXCHANGE | 1,579,2 | 1,755 7 | 1,743,0 |
| 20,417 9 | GRAND TOTAL | 19 969 0 | 20,371 5 | 20 301,8 |

227 Of the saving under *Army and Garrison Staff* as compared with 1887 88 9 5 is nominal, being the cost of garrison instruction now classified under the head Education The real savings are 24,1 as compared with 1887-88, and 16,6 as compared with the budget, in the Quarter Master General's Department, and in District Commands and Staff resulting from certain reorganisations carried out during 1888 89. There have also been some minor economies, such as the abolition of the Inspector of Army

Section L.—ARMY SERVICES—EXPENDITURE—continued

ignalling, Madras On the other hand there are excesses of 4 0 and 2,3 over 1887-88 and budget, res pectively in the charges for Commander in Chief owing, in the former instance to the absence on special leave of the Commander in Chief Bombay and in the latter to the extended tours of the Commander in Chief, India The principal difference in the head *Administrative Staff* is under Commissariat and Remount Account, the charge for which is 3 9 more than in 1887 88 and 2,5 more than the budget This excess is due to the higher rank of the officer holding the appointment of Examiner, and an additional audit office established in Rangoon The other fluctuations are spread over many items the most important being the saving caused by abolishing the appointment of Examiner of Medical Accounts, Madras and the discontinuance of the staff allowances for the Fund Accounts, Madras and Bombay the work having been transferred to the Pay Examiners

228 The head *Regimental Pay Allowances and Charges* represents 52 per cent of the effective military expenditure and may be divided into two parts relating respectively to the expenses of the European and Native army of which the amounts are given below As regards the European army the accounts shew that the expenditure in 1888 89 was 50 1 more than the corresponding figure in 1887 88 [illegible] 8,8 more than the budget This increase is entirely in the rupee payment to British Troops which were augmented by the diminished rate of exchange and also by the present practice of fixing the rate of exchange for these payments half yearly instead of for the whole official year With respect to the Native army the expenditure in 1888 89 was below that of 1887 88 and the budget by 6,6 and 140,9 respectively The decline of 6 is almost entirely in kit money to recruits casualties among the sepoys not having been fully replaced The saving of 140 9 on the budget consists of three principal items namely 20 7 in native cavalry 102,2 native infantry, and 17 6 in reserve forces all being attributable to the actual strength falling below the estimated complement There are other fluctuations such as savings of 4 6 and 4 9 respectively hutting money and marching batta, and an excess of 7 7 in the annual grant in aid of half mounting The savings are due partly to erroneous estimate and partly to claims not having been preferred within the year The excess in the grant in aid arose from a larger number of men than usual becoming entitled thereto on completion of the required eighteen months service

| | Actuals 1887-88. | Budget 1888-89 | Revised 1888 89 | Actuals 1888 89 |
|---|---|---|---|---|
| European Army | 3 475 3 | 3 516 6 | 3 528 4 | 3 525,4 |
| Native Army | 3 708 9 | 3 843 2 | 3 731 8 | 3 702 3 |
| TOTAL | 7,184 2 | 7 359 8 | 7 260 2 | 7 227 7 |

229 The head *Commissariat* represents 23 61 per cent of the effective military expenditure and consists of four divisions namely, (1) establishments (2) supplies, (3) services, and (4) the Transport Branch The charges on each account are given below As regards establishments the expenditure in 1888 89 was 78,6 below that of 1887 88 and 50 4 below the budget The former saving is almost entirely in the transport establishments, and the latter is in executive and khedda establishments The actuals under supplies in 1888 89 shew a saving of 182,0 as compared with the previous year and an increase of 54 8 as compared with the budget The saving is in provisions for Europeans (56 3) and Natives (135,9), in reserve stock (9 3) and in malt liquor purchased locally (14 7) counterbalanced by an increase in the compensation paid to natives for dearness of provisions and forage (52,1) The excess over budget is in compensation to natives for provisions (72,6) and forage (49 6), counterbalanced by a saving of 18,0 in provisions for natives, 14,3 in purchase of special forage for field service and of 32 6 in malt liquor and rum The division services includes hire of transport sea and inland water charges railway charges, feed of army cattle, charges for cattle farms and depôts, implements furniture and freight As compared with 1887 88, there was a saving of 48 5 in hire of transport of 107,6 in sea and inland water charges and of 12,4 in implements godown furniture and contingencies As compared with the budget there were savings aggregating 77 9 in the first two heads just mentioned, but increases of 19 5 and 25,7 under railway charges and feed of army cattle In the fourth division, Transport Branch the depôt and regimental charges amounted in 1888 89 to 332,3 against 460,2 in 1887 88 and 341 8 in the budget

| | Actuals 1887-88. | Budget 1888-89 | Revised 1888-89 | Actuals 1888 89 |
|---|---|---|---|---|
| Establishments | 567 0 | 538 8 | 509 2 | 488 4 |
| Supplies | 1 846 3 | 1 609 5 | 1 656 8 | 1 664,3 |
| Services | 968 2 | 834,8 | 805,3 | 800 9 |
| Transport Branch | 465 5 | 348 6 | 331,3 | 336 1 |
| | 3 847 0 | 3,331,7 | 3,302,6 | 3,289 7 |

230 The excess under *Remounts and Cattle* resulted from purchase of additional remounts and country bred stock, and from miscellaneous expenditure for road and other expenses connected with them Certain compensations were also paid to shippers of Australian horses as the price fixed for the horses by Government was low This head was also affected by a number of small savings consequent on vacan

## Section I.—ARMY SERVICES—EXPENDITURE—*continued*

cies in establishments and absence of officers on leave The Budget grant for *Clothing* compares w with the actuals, the principal difference being an excess of 10,0 in compensation in lieu of clothi caused partly by special grants and partly by a fall in the rate of exchange which enhanced the cha for compensation to British Troops The excess over the actuals of the previous year is chiefly in same head and is due to the lower exchange just mentioned The Revised was framed too high. Char for the *Barrack Department* in 1888 89 were less than the previous year's by 2,5 and 5 6, in respect subordinate establishments and barrack furniture The comparison with budget shews that the charges Barrack Bedding and Lighting were under estimated, while the Military Department had to pay for cert supplies which were formerly obtained from the Public Works Department It will be seen from the figu given in page 102 that the expenses attending the *Administration of Martial Law* have largely increa since 1887 88 This is due to a change in the manner of bringing to account the cost of maintaining garri prisons The cost was formerly carried to a debt account which was credited with deductions made fr the pay of the prisoners This system is changed the expenses of the prisons being now charged to t head and the pay remaining undrawn thus causing a reduction in the grant for Regimental Pay, But for this change the account would have presented a saving in 1888 89, since the number of officer be maintained in the Department has been reduced from 1st April 1888 The *Medical* charges considerably below the Budget and the Actuals of 1887 88 the decline being in district establishme where both officers and subordinates were under the established strength Many officers also were leave and their places filled with junior officers Medical supplies though costing 8,S less than in 1887 exceeded the budget by 20 3 owing to the prevalence of cholera and other ailments in some districts, a to larger purchases of hospital equipment and stores than was anticipated The value of stores supplie other departments was 12,0 less than in 1887 88 but 8,1 more than the Budget

231 The large expenditure in the *Ordnance* department may be divided into three principal porti as is done in the statement at foot of this paragraph The charges for establishments are nea the same in the two years 1887 88 and 1888 89 and 13,9 less than the budget of 1888 89 This sav occurred chiefly under 'Arsenals and depôts and manufacturing establishments, owing to establishme having been maintained on a reduced scale to the absence of officers on leave and to the restric entertainment of extra artificers and labourers consequent on reduced demands for supplies from factories in Bengal and Bombay As regards stores, the expenditure in 1888 89 was greater than tha the preceding year by 24 0 in local supplies to manufacturing establishments, by 7 1 in stores for anr practice, field train, and field telegraph and in equipment of the Corps of Sappers and Miners and 19 9 in purchase and repair of Camp equipage On the other hand, there was a reduction of 22,1 in cost of miscellaneous stores As compared with the budget, savings of 15,1 and 34,7 were effected in stores and timber for arsenals and factories, the result of restricted purchases and more favorable contr rates for certain articles The charges for freight of stores from port to port were less by 2,1 than e mated specially in connection with Burma As a set off against these savings the account shews increase of 5 8 under 'Stores—Miscellaneous' consequent on the return of a large quantity of stc by other departments including the Burma police Further increased expenditure (28 4) took pl on account of the purchase and repairs of camp equipage owing to arrear payments in Bengal appert ing to the previous year and to larger purchases and repairs in Bengal and Bombay than was expec when the budget was framed The provision for the purchase of line gear was under estimated regards the value of stores supplied to other departments in 1888 89 the credit given below shew t these supplies were 57 8 less than in 1887 88, and 14,3 more than the budget These transactions necessarily of a very fluctuating character—

| | Actuals, 1887 88 | Budget 1888-89 | Actuals 1888-89 |
|---|---|---|---|
| Establishments | 334 0 | 349 6 | 335,7 |
| Stores | 300 8 | 338 6 | 324 7 |
| TOTAL | 634 8 | 688 2 | 660 4 |
| Deduct supplies to other departments | 141 8 | 69 7 | 84 0 |
| Net charge as above | 493 0 | 618 5 | 576,4 |

232. The *Education* charges for 1888 89 include the salary of the Director of Military Educat and payments connected with Garrison Instruction, hitherto entered under *Army and Garrison St* Against this increase some savings accrued from the reduction of two Sub Inspectors and one Assist Superintendent of Army Schools, and the abolition of the Normal Schools, Bangalore and Poona Th were also smaller purchases of books, school materials, &c, in Bengal *Sea Transport Charges* w enhanced by larger payments to private vessels for conveyance of Bengal and Madras troops to from Burma The actuals for *Miscellaneous Services* include 374,3 spent for the Sikkim, Hazara Lushai Expeditions for which no provision was made in the Budget, but 387,5 was entered in the Revis Apart from this special item, there was a saving of 24,6 on the Budget, while the Revised was exce

## Section I.—ARMY SERVICES—EXPENDITURE—*continued*

by 64,7 The excess occurred in compensation and extra allowances to troops in Burma, in charge for the Mobilisation Committee, purchase of land printing charges in Madras and extra frontier tele graph lines On the other hand, rewards for proficiency in native languages purchases of Native Cavalr remounts, personal allowances to Military officers employed in the Police and other miscellaneou payments, were smaller than expected *Volunteer Corps* cost more during the year owing to capitatio grants to a larger number of Volunteers qualified as efficients

233 The charge for unadjusted expenditure 48,0, is shewn under the rule that when the issues fror Civil Treasuries for Military Services exceed the amount brought to account in the Military Books, th difference shall be so shewn in other words, that no delay in account processes shall hinder the complet exhibition of money outlay

234. The several heads under the group *Non-effective Charges* in India require no notice except tha the *Rewards for Military Services* were over estimated, and the Budget for *Widows' pensions* was to low

235 In *England* the savings are in Home charges in Indian Troop service and in Non effectiv charges The first saving is due to the award by Lord Northbrook s Committee having been 13,2 less tha was expected and to decrease in the furlough pay of officers of British regiments and in the pay of troop during voyage to and from India In the second case the payments for repairs of troopships were les than anticipated There is nothing special to record regarding the non effective charges except that th pay and pensions of non effective and retired officers did not increase in the same proportion as in recen years The increase in furlough allowances of officers of the Indian service arose from a larger numbe of officers being at home during the year than had been estimated and in passage of officers and troop otherwise than in Troopships from a larger number of officers requiring such passages The rise i miscellaneous charges is attributable to the number of officers studying the Russian language, and in store to increased payments on account of Ordnance stores

236 The following statement supplies details of the additional expenditure, aggregating 801 9, o account of Upper Burma and the Hazara and Lushai Expeditions A sum of 204,0, was also spent on th Sikkim Expedition during the year but separate accounts were not kept for these charges —

| GRANTS | Upper Burma | Hazara Expedition | Lushai Expedition | TOTAL |
|---|---|---|---|---|
| Army and Garrison Staff | 24 7 | 2 4 | 2 | 27 |
| Administrative Staff | 5 9 | 4 | 1 | 6 |
| Regimental Pay Allowances and Charges | 21 3 | 1 7 | 5 | 23 |
| Commissariat Establishments Supplies and Services | 441 7 | 76 8 | 29 8 | 548 |
| Clothing Establishments Supplies and Services | | 13 5 | 3 5 | 17 c |
| Barrack Establishments Supplies and Services | 8 3 | 1 | | 8 |
| Administration of Martial Law | 3 | 1 | | |
| Medical Establishments Services and Supplies | 25 3 | 3 0 | 2 | 28 r |
| Ordnance Establishments Stores and Camp Equipage | 7 | | 6 | 1 |
| Ecclesiastical | 8 | 2 | | 1 c |
| Sea Transport Charges | 19 2 | | 2 8 | 22 c |
| Miscellaneous Services | 82 3 | 23 0 | 11 4 | 116 |
| Rewards for Military Services | 1 | | | |
| Military Pensions | 1 0 | | | 1 c |
| TOTAL | 631 6 | 121 2 | 49 1 | 801 |

## Section LL —SPECIAL DEFENCE WORKS—EXPENDITURE.

### 47.—Special Defence Works.

| 1887 88. Accounts | | 1888-89. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| 456,0 | EXPENDITURE . | 1,121,5 | 818,3 | 789,6 |

237 The increase of 333 6 over the expenditure of the previous year is principally due to Coast Defences at Rangoon, Karachi and Bombay having been pushed on more rapidly, and to larger payments having been made by the Secretary of State on account of armaments The saving of 331,9 on the Budget Estimate is due to the payments in England on account of heavy guns having been unavoidably retarded, and to the requirements for the fortification at Aden and for establishment having been over-estimated The saving of 28,7 on the Revised Estimate is due to the Secretary of State's payments having fallen short of expectation

| 1887 88. Accounts | | 1888-89 Budget | Revised | Accounts |
|---|---|---|---|---|
| 292,2 | India General and Political—(Inspector General, Military Works) | 296 2 | 283 8 | 282 8 |
| 14,4 | Lower Burma | 14 3 | 30 3 | 31,4 |
| 64,5 | Bombay | 189,5 | 135 9 | 133 6 |
| 371 1 | TOTAL INDIA | 500 0 | 450 0 | 447 8 |
| 59,8 | England | 437 7 | 251 4 | 233.3 |
| 25 1 | Exchange | 183,8 | 116 9 | 108 5 |
| 456 0 | GRAND TOTAL | 1 121 5 | 818 3 | 789,6 |

RESULTS

INDIA

| | Actuals More | Actuals Less. |
|---|---|---|
| Actuals with Actuals of previous year | 76 7 | |
| Budget Estimate | | 52 2 |
| Revised Estimate | | 2 2 |

ENGLAND

| | More | Less |
|---|---|---|
| Actuals with Actuals of previous year | 173 5 | |
| , Budget Estimate | | 204 4 |
| Revised Estimate | | 18 1 |

EXCHANGE

| | More | Less |
|---|---|---|
| Actuals with Actuals of previous year | 83 4 | |
| , Budget Estimate | | 75 3 |
| Revised Estimate | | 8 4 |

238 The Indian expenditure shows an increase of 76 7 over that of the previous year owing to greater activity during 1888 89 on coast defences at Bombay and Karachi, and to the progress of the following important works in Lower Burma (i) battery at Syriam Point (ii) re modelling and completing the battery at Choki Point, and (iii) raising and improving the ground behind the battery at Monkey Point

239 The Actuals are less than the Budget Estimate by 52 2 owing mainly to the requirements of the year for the Defence Works at Aden and the establishment charges in Bombay having been considerably over estimated and to no provision having been made in the estimate for a sum of 16 2 recovered from the Home Government on account of the Aden Defence Works this recovery was treated as reduction of Indian outlay during 1888 89 Under India (General and Political) the lapse of 13 4 on the Budget Estimate is caused principally by the fact, that provision was made for a much larger staff in the Pishin Division than it was found necessary to employ and to the proposal to charge a portion of the pay of the Inspector General, Military Works, to the head Special Defences, not having been sanctioned In Lower Burma, the Budget Estimate was exceeded, as sanction was subsequently given for improving the ground behind the Monkey Point battery and constructing Syriam Point battery—works which were commenced during the course of the year The total expenditure in India compares very favourably with the Revised Estimate, there being a difference of but 2,2 on a grant of 450,0

## Section M —PROVINCIAL ADJUSTMENT

| Provincial and Local Revenue as by Budget | Provincial Balances April 1st 1888 | Provincial Balances March 31st, 1889 | | 1888-89 Budget | 1888-89 Revised | 1888-89 Accounts |
|---|---|---|---|---|---|---|
| 17 0 | 12 6 | 12 0 | India | +3 1 | —4 | —6 |
| 791 5 | 271 9 | 310 6 | Central Provinces | —89 3 | +2 7 | +38 7 |
| 1,470 5 | 200 2 | 208 5 | Burma | +1,0 | —4 | +8 3 |
| 566 2 | 78 6 | 104 9 | Assam | +4 8 | +35 0 | +26 3 |
| 5 322 7 | 553 0 | 495 6 | Bengal | —73 0 | —35 0 | —57 4 |
| 3 779 6 | 396 9 | 444 0 | North Western Provinces | —90 8 | +25 3 | +47 1 |
| 1 913 0 | 376 6 | 406 8 | Punjab | —61 3 | +20 3 | +30 2 |
| 3,652 7 | 1 117 5 | 1 248 2 | Madras | —41 5 | +95 4 | +130 7 |
| 4 154 9 | 782 1 | 843 9 | Bombay | —136 6 | +34 5 | +61 8 |
| 21 668 1 | 3 789 4 | 4 074 5 | TOTAL | —483 6 | +203 1 | +285 1 |

240 As explained in former reports, the above figures represent the surplus or deficit of ich Provincial Government in respect of the revenues and charges assigned to it, including icorporated Local Funds The Budget contemplated deficits in every province except Bur a and Assam but the actuals give a surplus except in Bengal Details shewing how each irplus and deficit have been produced are given below, and they shew that as compared with e Budget, the revenue is large by 449 9 and the expenditure less by 318 8, the total im ovement being 768,7 Of the larger revenue, 365,8 occurs in the provincial and 84,1 in the cal section of the account the expenditure being smaller by 306 3 and 12,5 respectively hese differences are included in the explanations given in the foregoing pages under each head account and hence only their effect on the balance of each province is summed up in the llowing figures These figures shew that as regards Provincial Revenues there were in- eased collections in every province the largest increase being in Bombay 116,8 Next in der come Madras, Punjab and the N W Provinces where the improvements were 62,1, 51 6 id 50 8 respectively Provincial expenditure was kept well within Budget limits in every ovince except Burma where the Budget was exceeded by 27,7, the largest savings being in e N W Provinces and Oudh,* Madras and Central Provinces where they amounted to 98,4, 37, and 85 5 respectively In the local section the revenue was short by 4 3 9 and 25,3 in dia, Bengal and the N W Provinces and Oudh, while the expenditure exceeded the Budget 3,3, 9,5 17 4 and 31 9 in India Assam, Bengal and Madras The other provinces present rger receipts and smaller payments than were expected

## Central Provinces

| Revenue 1887-88 Accounts | Revenue 1888-89 Budget | Revenue 1888-89 Revised | Revenue 1888-89 Accounts | | Expenditure 1887-88 Accounts | Expenditure 1888-89 Budget | Expenditure 1888-89 Revised | Expenditure 1888-89 Accounts |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 630 1 | 622 7 | 643 3 | 641 4 | Revenue | 152 3 | 190 7 | 164 6 | 161 7 |
| 3 | 4 | 1 4 | 1 5 | Interest | | | 1 0 | 9 |
| 6 | | 7 | 5 | Post Office Telegraph and Mint | 5 5 | 5 9 | 5 8 | 5 8 |
| 60 6 | 66 7 | 62 2 | 62 9 | Civil Departments | 368 5 | 382 8 | 371 4 | 367 8 |
| 6 1 | 4 5 | 5 3 | 5 7 | Miscellaneous | 34 5 | 34 0 | 37 8 | 37 6 |
| | | | | Railways | | | | |
| 8 0 | 8 0 | 6 7 | 8 1 | Buildings and Roads | 126 7 | 162 9 | 125 3 | 116 0 |
| | | | | Transfers to Local | 5 2 | 6 7 | 8 4 | 7 7 |
| 705 7 | 702 3 | 719 6 | 720 1 | TOTAL | 692 7 | 783 0 | 714 3 | 697 5 |
| | | | | LOCAL— | | | | |
| 58 5 | 61 6 | 62 2 | 63 6 | Revenue | 36 6 | 36 0 | 35 0 | 28 9 |
| 16 0 | 16 2 | 16 8 | 17 6 | Civil Departments | 32 4 | 35 5 | 33 2 | 32 0 |
| 5 3 | 5 0 | 4 9 | 5 0 | Miscellaneous | 1,3 | 1,3 | 1 0 | 9 |
| .. | | | | Famine | 3 | | | |
| 7 9 | 6 4 | 6 5 | 7 0 | Buildings and Roads | 25 1 | 31 7 | 32 2 | 23 0 |
| 5,2 | 6 7 | 8 4 | 7 7 | Transfers from Provincial | | | | |
| 92 9 | 95 9 | 98 8 | 100 9 | TOTAL | 95 7 | 104 5 | 101 4 | 84 8 |
| 798,6 | 798,2 | 818,4 | 821 0 | TOTAL BOTH | 788 4 | 887 5 | 815 7 | 782 3 |
| | | | | Surplus + Deficit— | +10 2 | —89 3 | +2 7 | +38,7 |

P O

## Section M —PROVINCIAL ADJUSTMENT—*continued*

### Burma.

| Revenue 1887-88 Accounts | Revenue 1887-88 Budget | Revenue 1888-89 Revised | Revenue 1888-89 Accounts | | Expenditure 1887-88 Accounts | Expenditure 1887-88 Budget | Expenditure 1888-89 Revised | Expenditure 1888-89 Accounts |
|---|---|---|---|---|---|---|---|---|
| | | | | **PROVINCIAL—** | | | | |
| 938 8 | 916 7 | 955 4 | 951 4 | Revenue | 189 9 | 193 5 | 196 9 | 194 6 |
| | | 2 6 | 2 7 | Interest | | | 2 0 | 2 0 |
| | | | | Post Office Telegraph and Mint | 5 1 | 5 1 | 5 1 | 4 9 |
| 95,5 | 86 1 | 93 5 | 91 4 | Civil Departments | 623 1 | 642 9 | 628 6 | 629 8 |
| 4 6 | 3 7 | 4 4 | 4 9 | Miscellaneous | 46 6 | 51 5 | 55 7 | 56 6 |
| 331 1 | 340 0 | 327 5 | 314 2 | Railways | 285 3 | 296 3 | 311 4 | 300 9 |
| 2 7 | 3 4 | 3 4 | 3 3 | Irrigation | 34 5 | 31 0 | 55 5 | 54 8 |
| 4 8 | 4 7 | 5 9 | 6 3 | Buildings and Roads | 117 4 | 117 0 | 117 6 | 121 9 |
| | | | | Transfers to Local | —1 5 | —2 3 | —2 6 | —2 8 |
| 1 377 5 | 1 354 6 | 1 392 7 | 1 374 2 | TOTAL | 1 300 4 | 1 335 0 | 1 370 2 | 1 362 7 |
| | | | | **LOCAL—** | | | | |
| 91 8 | 90 1 | 71 0 | 81 6 | Revenue | 4 6 | 4 9 | 4 7 | 3 4 |
| | | | | Post Office Telegraph and Mint | 7 0 | 7 5 | 6 9 | 7 5 |
| 5 2 | 4 5 | 6 4 | 6 7 | Civil Departments | 53 2 | 60 6 | 59 4 | 57 3 |
| 11 0 | 12 6 | 19 0 | 19 8 | Miscellaneous | 3 3 | 5 8 | 5 2 | 4 8 |
| | | 4 | 4 | Irrigation | 1 7 | 8 | 1 0 | 8 |
| 4 8 | 8 7 | 9 1 | 10 0 | Buildings and Roads | 33 0 | 52 6 | 49 0 | 45 1 |
| —1 5 | —2 3 | —2 6 | —2 8 | Transfers from Provincial | | | | |
| 111 3 | 113 6 | 103 3 | 115 7 | TOTAL | 102 8 | 132 2 | 126 2 | 118 9 |
| 1 488 8 | 1 468 2 | 1 496 0 | 1 489,9 | TOTAL BOTH | 1 403 2 | 1 467 2 | 1 496 4 | 1 481,6 |
| | | | | SURPLUS + DEFICIT — | +85 6 | +1 0 | —4 | +83 |

### Assam

| Revenue 1887-88 Accounts | Revenue 1887-88 Budget | Revenue 1888-89 Revised | Revenue 1888-89 Accounts | | Expenditure 1887-88 Accounts | Expenditure 1887-88 Budget | Expenditure 1888-89 Revised | Expenditure 1888-89 Accounts |
|---|---|---|---|---|---|---|---|---|
| | | | | **PROVINCIAL—** | | | | |
| 454 8 | 453 5 | 469 4 | 462 4 | Revenue | 109 5 | 115 4 | 110 6 | 109 8 |
| 1 | 1 | 2 | 1 | Interest | | | 1 | 1 |
| | | | | Post Office Telegraph and Mint | 1 | 1 | 1 | 1 |
| 26 3 | 24 8 | 24 7 | 24 7 | Civil Departments | 221 7 | 236 8 | 228 8 | 227 3 |
| 8 6 | 4 5 | 6 0 | 7 1 | Miscellaneous | 15 9 | 15 9 | 16,4 | 15 5 |
| | | | | Construction of Railways (charged against Revenue in addition to that under Famine Insurance) | 15 8 | 6 1 | 5 0 | 5 1 |
| 6 2 | 6 7 | 7 0 | 6 6 | Railways | 20 8 | 18 7 | 18 4 | 18 3 |
| 1 7 | 8 | 1 0 | 1 6 | Buildings and Roads | 56 4 | 60 9 | 61 1 | 61 2 |
| | | | | Transfers to Local | 49 8 | 29 7 | 31 8 | 38 7 |
| 497 7 | 490 4 | 508 3 | 502 5 | TOTAL | 490 0 | 483 6 | 472 3 | 476 1 |
| | | | | **LOCAL—** | | | | |
| 50 1 | 52 6 | 54 0 | 54 9 | Revenue | 6 | 6 | 5 | 4 |
| | | | | Post Office Telegraph and Mint | 3 3 | 3 6 | 3 5 | 3 4 |
| 9 3 | 10 1 | 10 3 | 10 3 | Civil Departments | 23 8 | 26 0 | 24 2 | 23 7 |
| 1 5 | 9 | 6 | 7 | Miscellaneous | 3 0 | 2 0 | 1 9 | 2 1 |
| 12 1 | 12 2 | 12 4 | 12 3 | Buildings and Roads | 93 3 | 75 3 | 80 0 | 87 4 |
| 49 8 | 29 7 | 31 8 | 38 7 | Transfers from Provincial | | | | |
| 122 8 | 105 5 | 109 1 | 116 9 | TOTAL | 124 0 | 107 5 | 110 1 | 117 0 |
| 620,5 | 595 9 | 617 4 | 619 4 | TOTAL BOTH | 614,0 | 591 1 | 582,4 | 593 1 |
| | | | | SURPLUS + DEFICIT — | +6 5 | +4,8 | +35,0 | +26 3 |

## Section M —PROVINCIAL ADJUSTMENT—*continued*

### Bengal

| Revenue 1887-88 Accounts | Revenue 1887-88 Budget | Revenue 1888-89 Revised | Revenue 1888-89 Accounts | | Expenditure 1887-88 Accounts | Expenditure 1887-88 Budget | Expenditure 1888-89 Revised | Expenditure 1888-89 Accounts |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 2,970 9 | 2 974 2 | 2 961 3 | 2 932 0 | Revenue | 567 2 | 578 0 | 573 8 | 569,6 |
| 6 7 | 7 1 | 11 9 | 9 7 | Interest | | | 5 4 | 4 6 |
| 1 | 1 | 1 | 1 | Post Office Telegraph and Mint | 1 | 1 | 1 | 1 |
| 369 8 | 357 1 | 363 2 | 372 8 | Civil Departments | 2 088 7 | 2 128 8 | 2 150 7 | 2 165 4 |
| 92 9 | 93 6 | 94 4 | 105 9 | Miscellaneous | 266 9 | 254 1 | 264 8 | 263 2 |
| | | | | Famine Relief and Insurance | | | 10 0 | 5 4 |
| | | | | Construction of Railways (charged against Revenue in addition to that under Famine Insurance) | —2 | 5 | —1 0 | —1 1 |
| 1 127 3 | 1 144 0 | 1 155 8 | 1 173 4 | Railways | 908 5 | 923 1 | 936 4 | 935 3 |
| 206 8 | 227 9 | 236 1 | 236 4 | Irrigation | 533 7 | 556 5 | 531 7 | 523 6 |
| 40 3 | 38 8 | 37 3 | 47 5 | Buildings and Roads | 292 7 | 403 0 | 399 6 | 402 4 |
| | | | | Transfers to Local | 26 1 | 101 3 | 73 0 | 75 0 |
| 4 814 8 | 4 842 8 | 4 860 1 | 4 877 8 | TOTAL | 4 683 7 | 4 945 4 | 4 944 5 | 4 943 5 |
| | | | | LOCAL— | | | | |
| 382 2 | 394 9 | 370 0 | 379 8 | Revenue | 2 2 | 1 5 | 9 5 | 13 6 |
| 5 0 | 4 2 | 5 0 | 5 7 | Interest | | | | |
| 1 5 | 1 6 | 1 6 | 1 4 | Post Office Telegraph and Mint | 35 7 | 35 6 | 35 6 | 36 4 |
| 52 7 | 39 5 | 43 7 | 49 8 | Civil Departments | 133 1 | 116 9 | 140 6 | 135 7 |
| 23 8 | 9 0 | 24 0 | 22 0 | Miscellaneous | 9 1 | 6 3 | 9 2 | 8 6 |
| | | | | Famine Relief and Insurance | | | | 2 1 |
| | | | | Irrigation | | | | |
| 45 4 | 30 7 | 46 7 | 43 6 | Buildings and Roads | 352 2 | 391 3 | 310 0 | 372 6 |
| 26 1 | 101 3 | 73 0 | 75 0 | Transfers from Provincial | | | | |
| 536 | 581 2 | 564 0 | 577 3 | TOTAL | 532 3 | 551 6 | 504 9 | 569 0 |
| 5 351 5 | 5 424 0 | 5 424 1 | 5 455 1 | TOTAL BOTH | 5 216 0 | 5 497 0 | 5 449 4 | 5 512 5 |
| | | | | SURPLUS + DEFICIT— | +135 5 | —73 0 | —25 3 | —57 4 |

### North Western Provinces and Oudh

| Revenue 1887-88 Accounts | Revenue 1887-88 Budget | Revenue 1888-89 Revised | Revenue 1888-89 Accounts | | Expenditure 1887-88 Account | Expenditure 1887-88 Budget | Expenditure 1888-89 Revised | Expenditure 1888-89 Accounts |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 2 496 9 | 2 491 3 | 2 509 7 | 2 50 9 | Revenue | 879 4 | 913 5 | 865 6 | 859 6 |
| | | | | Reduction for Capital Expenditure on Public Works not charged against Revenue | | | | |
| 1 1 | 6 | 10 2 | 9 8 | Interest | | | 7 6 | 7 3 |
| 1 5 3 | 135 6 | 136 8 | 138 0 | Civil Departments | 1 153 1 | 1 165 8 | 1 162 0 | 1 158 0 |
| 38 8 | 31 5 | 28 9 | 35 4 | Miscellaneous | 203 5 | 214 7 | 214 7 | 215 2 |
| | | | | Construction of Railways (charged against Revenue in addition to that under Famine Insurance) | 65 4 | 37 2 | 14 0 | 18 4 |
| 27 9 | 35 5 | 34 9 | 34 8 | Railways | 25 9 | 30 5 | 29 2 | 28 7 |
| 436 7 | 445 0 | 476 7 | 470 3 | Irrigation | 492 1 | 515 6 | 512 1 | 510 7 |
| 95 6 | 90,0 | 87 6 | 86 1 | Buildings and Roads | 293 7 | 274 6 | 270 0 | 277 8 |
| | | | | Transfers to Local | 162 2 | 180 9 | 169 4 | 158 7 |
| 3,222,3 | 3 229 5 | 3 284 8 | 3 280 3 | TOTAL | 3 275 3 | 3 332 8 | 3 244 6 | 3 234 4 |

## Section M —PROVINCIAL ADJUSTMENT—*continued.*

### North Western Provinces and Oudh—*continued*

| Revenue 1887-88 Accounts | Revenue 1888-89 Budget | Revenue 1888-89 Revised | Revenue 1888-89 Accounts | | Expenditure 1887-88 Accounts | Expenditure 1888-89 Budget | Expenditure 1888-89 Revised | Expenditure 1888-89 Accounts |
|---|---|---|---|---|---|---|---|---|
| | | | | LOCAL— | | | | |
| 498 4 | 501 1 | 497 5 | 497 2 | Revenue | 2 5 | 2 5 | 2 4 | 2,3 |
| 2 3 | 2 6 | 2 3 | 2 0 | Interest | | | | |
| | | | | Post Office Telegraph and Mint | 18 0 | 18 5 | 18 0 | 18 0 |
| 22 9 | 25 2 | 26 3 | 26 2 | Civil Departments | 437 5 | 447 3 | 441 4 | 441 5 |
| 15 2 | 14 1 | 14 6 | 14 5 | Miscellaneous | 2 9 | 2 7 | 3 0 | 2 6 |
| 5 9 | 7 1 | 6 6 | 7 1 | Buildings and Roads | 246 1 | 247 5 | 250 8 | 240 1 |
| 162 2 | 180 9 | 169 4 | 158 7 | Transfers from Provincial | | | | |
| 706 9 | 731 0 | 716 7 | 705 7 | TOTAL | 707 0 | 718 5 | 715 6 | 704 5 |
| 3 929 2 | 3 960 5 | 4 001 5 | 3 986 0 | TOTAL BOTH | 3,982 3 | 4 051 3 | 3 960 2 | 3 938 9 |
| | | | | SURPLUS + DEFICIT— | —53 1 | —90 8 | +41 3 | +47 1 |

### Punjab

| Revenue 1887-88 Accounts | Revenue 1888-89 Budget | Revenue 1888-89 Revised | Revenue 1888-89 Accounts | | Expenditure 1887-88 Accounts | Expenditure 1888-89 Budget | Expenditure 1888-89 Revised | Expenditure 1888-89 Accounts |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 1 321 2 | 1 337 8 | 1 365 1 | 1 364 1 | Revenue | 277 8 | 290 3 | 285 0 | 283 3 |
| 7 | 8 | 20 0 | 20 9 | Interest | | | 17 4 | 17 0 |
| 1 5 | 1 2 | | 1 | Post Office Telegraph and Mint | 11 4 | 11 3 | 9 2 | 9 1 |
| 143 9 | 134 6 | 138 1 | 137 4 | Civil Departments | 903 9 | 921 9 | 917 4 | 9 6 9 |
| 22 8 | 22 6 | 22 5 | 22 3 | Miscellaneous | 116 9 | 130 2 | 119 6 | 116 7 |
| 7 3 | 8 7 | 8 8 | 8 7 | Railways | 20 3 | 20 9 | 24 2 | 22 4 |
| 4 7 | 4 3 | 4 3 | 4 4 | Irrigation | 4 2 | 4 4 | 4 7 | 4 4 |
| 40 8 | 39 9 | 42 9 | 43 6 | Buildings and Roads | 235 3 | 252 5 | 235 0 | 238 7 |
| | | | | Transfers to Local | —39 3 | —37 3 | —38 8 | —39 2 |
| 1 542 9 | 1 549 9 | 1 601 7 | 1 601 5 | TOTAL | 1 530 5 | 1 594 2 | 1 573 7 | 1 569 3 |
| | | | | LOCAL— | | | | |
| 315 2 | 318 3 | 335 8 | 332 8 | Revenue | 106 5 | 109 9 | 112 9 | 114 4 |
| | | 1 | 1 | Interest | | | | |
| 1 1 | 1 2 | 3 8 | 3 9 | Post Office Telegraph and Mint | 1 3 | 2 0 | 3 8 | 4 9 |
| 17 8 | 14 5 | 17 7 | 17 6 | Civil Departments | 101 6 | 110 2 | 106 5 | 106 0 |
| 8 7 | 9 7 | 5 4 | 4 4 | Miscellaneous | 8 5 | 5 8 | 5 5 | 5,3 |
| 2 | 3 | 2 | 2 | Irrigation | | | 1 | |
| 18 7 | 19 1 | 16 9 | 15 7 | Buildings and Roads | 96 8 | 114 9 | 120 0 | 106 9 |
| —39 3 | —37 3 | —38 8 | —39 2 | Transfers from Provincial | | | | |
| 322 4 | 325 8 | 341 1 | 335 5 | TOTAL | 314 7 | 342 8 | 348 8 | 337 5 |
| 1 865 3 | 1 875 7 | 1 942 8 | 1 937 0 | TOTAL BOTH | 1 845 2 | 1 937 0 | 1 922 5 | 1 906 8 |
| | | | | SURPLUS + DEFICIT — | +20 1 | —61 3 | +20 3 | +30 2 |

### Madras

| Revenue 1887-88 Accounts | Revenue 1888-89 Budget | Revenue 1888-89 Revised | Revenue 1888-89 Accounts | | Expenditure 1887-88 Accounts | Expenditure 1888-89 Budget | Expenditure 1888-89 Revised | Expenditure 1888-89 Accounts |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 2 525 5 | 2 551 6 | 2 599 0 | 2,605 2 | Revenue | 655 4 | 705 7 | 663 6 | 664 9 |
| 2 | 2 | 4,1 | 3 5 | Interest | | | 2 9 | 2 8 |
| | | | | Post Office Telegraph and Mint | 10 6 | 10 7 | 10 5 | 10 6 |
| 135 1 | 148 3 | 144 2 | 143 9 | Civil Departments | 1 248 2 | 1 279 2 | 1 248 4 | 1,237 2 |
| 24 6 | 23 9 | 27 1 | 29 5 | Miscellaneous | 213 8 | 215 1 | 206,7 | 214 3 |
| ... | | | | Famine Relief | 1 | 5 | 2 | 3 |
| .. | | | | Railways | | | | |
| 10 0 | 10,3 | 10 9 | 11 1 | Irrigation | 262,7 | 330 0 | 330,0 | 329,4 |
| 12,8 | 8,8 | 16 0 | 12 0 | Buildings and Roads | 202 8 | 236,5 | 230,0 | 225 2 |
| | | | | Transfers to Local | 9,2 | 2 3 | 7 | 6,6 |
| 2,708,2 | 2,743,1 | 2,801 3 | 2,805 2 | TOTAL | 2,602 8 | 2,780,0 | 2 693,0 | 2,691,3 |

## Section M —PROVINCIAL ADJUSTMENT—*concluded*

### Madras—*continued*

| Revenue 1887-88 Accounts | Revenue 1887-88 Budget | Revenue 1888-89 Revised | Revenue 1888-89 Accounts | | Expenditure 1887-88 Accounts | Expenditure 1887-88 Budget | Expenditure 1888-89 Revised | Expenditure 1888-89 Accounts |
|---|---|---|---|---|---|---|---|---|
| | | | | LOCAL— | | | | |
| 795,2 | 758 5 | 775 6 | 794 0 | Revenue | 324 2 | 322,0 | 327 5 | 324 5 |
| 8 3 | 9 3 | 9 3 | 9 5 | Interest | 9 | 1 0 | 9 | 8 |
| 16 6 | 13 6 | 16 7 | 16 5 | Civil Departments | 138 1 | 138 9 | 151 7 | 152,0 |
| 47 8 | 46,2 | 46 1 | 52 1 | Miscellaneous | 56 0 | 54 8 | 60 8 | 62 6 |
| | | | | Irrigation | | | | 1 |
| 82 8 | 82 3 | 83 9 | 86 5 | Buildings and Roads | 397 6 | 399 8 | 404,3 | 407 5 |
| 9 2 | 2 3 | 7 | 6 6 | Transfers from Provincial | | | | |
| 959,9 | 911 9 | 932 3 | 965 2 | TOTAL | 916 8 | 916 5 | 945 2 | 948,4 |
| 3 668 1 | 3 655 0 | 3 733 6 | 3 770 4 | TOTAL BOTH | 3 519 6 | 3 696 5 | 3 638 2 | 3 639,7 |
| | | | | SURPLUS + DEFICIT — | +148 5 | —41 5 | +95 4 | +130 7 |

### Bombay

| Revenue 1887-88 Accounts | Revenue 1887-88 Budget | Revenue 1888-89 Revised | Revenue 1888-89 Accounts | | Expenditure 1887-88 Accounts | Expenditure 1887-88 Budget | Expenditure 1888-89 Revised | Expenditure 1888-89 Accounts |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 3 544 1 | 3 520 4 | 3 600 9 | 3 607 0 | Revenue | 1 704 4 | 1 709 0 | 1 691 8 | 1 693 6 |
| 5 2 | 5 3 | 21 0 | 21 1 | Interest | | | 12 8 | 12 8 |
| 6 | 6 | 6 | 5 | Post Office Telegraph and Mint | 12 1 | 11 1 | 11 1 | 11 1 |
| 131 0 | 129 7 | 131 4 | 133 6 | Civil Departments | 1 416 1 | 1 456 8 | 1 465 1 | 1 465 7 |
| 31 1 | 30 3 | 32 8 | 34 1 | Miscellaneous | 213 4 | 216 9 | 240 4 | 242 4 |
| | | | | Railways | 1 9 | | | —6 |
| 78 1 | 71 3 | 75 5 | 78 1 | Buildings and Roads | 407 9 | 437 4 | 384 1 | 371 8 |
| | | | | Transfers to Local | 58 8 | 52 0 | 59 8 | 58 3 |
| 3 790 1 | 3 757 6 | 3 862 2 | 3 874 4 | TOTAL | 3 814 6 | 3 883 2 | 3 865 1 | 3 856 1 |
| | | | | LOCAL— | | | | |
| 292 3 | 281 6 | 306 0 | 298 5 | Revenue | 6 5 | 5 9 | 28 5 | 27 5 |
| 1 0 | 8 | 9 | 9 | Interest | 1 7 | 1 4 | 1 4 | 1 5 |
| 67,2 | 63 2 | 67 0 | 67 6 | Civil Departments | 205 3 | 222 5 | 191 3 | 192 2 |
| 13 0 | 9 9 | 13 0 | 12 6 | Miscellaneous | 7 2 | 6 8 | 7 7 | 7 7 |
| 41 8 | 41 8 | 42 8 | 43 6 | Buildings and Roads | 212 3 | 223 7 | 223 2 | 209 1 |
| 58 8 | 52 0 | 59 8 | 58 3 | Transfers from Provincial | | | | |
| 474 1 | 449 3 | 489 5 | 481 5 | TOTAL | 433 0 | 460 3 | 452 1 | 438 0 |
| 4 264 2 | 4 206 9 | 4 351 7 | 4,355 9 | TOTAL BOTH | 4 247 6 | 4 343 5 | 4 317 2 | 4,294 1 |
| | | | | SURPLUS + DEFICIT — | +16 6 | —136 6 | +34 5 | +61 8 |

## Section N.—EXPENDITURE NOT CHARGED TO REVENUE.

| 1887 88 Accounts | | 1888-89. Budget | Revised | Accounts |
|---|---|---|---|---|
| 2,784,8 | EXPENDITURE | 4,044,5 | 12,193,8 | 11,974,0 |

241 The expenditure is more than in the previous year by 9,189,2 and the Budge 7,929,5 and particulars of these deviations are given at foot of this paragraph, + meaning and — more In the case of capital outlay on railways the differences are due to two r causes the practical completion in 1887 88 of certain lines and the transfer of other companies The capital outlay on irrigation works was in some instances over estima but otherwise there is nothing special to record

242 During 1887 88 no capital charges were incurred in the redemption of liabilities, during 1888 89 a sum of 10,336,0 was paid in connection with the purchase of the Oudh Rohilkhand Railway

| | Less + more — than Accounts 1887 88 | Less + more — than Budget 1888 89. |
|---|---|---|
| CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS— | | |
| 48 State Railways | +1 073 7 | +2 266 4 |
| 49 Irrigation works | +73 1 | +140 1 |
| 50 CAPITAL CHARGES INVOLVED IN REDEMPTION OF LIABILITIES | —10 336 0 | —10 336,0 |

### CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS

### 48 —State Railways

| 1887 88 Accounts | | 1888 89 Budget | Revised | Accounts |
|---|---|---|---|---|
| | INDIA— | | | |
| 58 3 | East Indian | 6,0 | 5 0 | —3 6 |
| 126 5 | Rajputana Malwa | —61 0 | 28 7 | 51 3 |
| 9 | Holkar | 3 0 | 1 7 | 1 7 |
| 2 | Sindia | | —921 0 | —921,0 |
| *—312 5* | Stores | 65 5 | —34 7 | 52 3 |
| | Reserve | 246 7 | 1 | |
| *—126 6* | | 319 2 | —920 2 | —819 3 |
| | CENTRAL PROVINCES— | | | |
| *—14 2* | Wardha Coal | 1 | —2 5 | —2 9 |
| *—1 210 3* | Nagpur Chattisgarh | | | |
| *—10 4* | Bilaspur Etawah Survey | | | |
| 11 1 | Katni Umaria | —2 9 | —485 7 | —485 7 |
| 15 4 | Umaria Colliery | 15 3 | 12 8 | 8,7 |
| *—169 7* | Bengal Nagpur | | | |
| | Metre gauge Rolling Stock &c to be taken back from the Bengal Nagpur Railway Company | 200 0 | | * |
| *—1 378 1* | | 212 5 | —475 4 | —479 9 |
| | BURMA— | | | |
| 22 8 | Burma | 37 6 | 84 2 | 84,7 |
| 1 056 9 | Tounghoo-Mandalay Extension | 738 2 | 741 5 | 757 0 |
| 1 079 7 | | 775 8 | 825 7 | 841 7 |
| | BENGAL— | | | |
| 206 9 | Eastern Bengal | 70,7 | 132 5 | 122 1 |
| 34 6 | Tirhoot | 14 3 | 19 6 | 18,3 |
| 2 4 | Patna-Gya | 5 0 | 6 2 | 6 2 |
| | Nalhati | —3 | 6 | 7 |
| | Ranaghat Bhagwangola | 1 | 1 | 2 |
| 41 0 | Assam Behar — Tirhoot Section | 51,0 | 74 2 | 76,9 |
| 172 5 | Assam Behar — Assam Behar Section | 257,0 | 222 9 | 225,4 |
| 457,4 | | 397,8 | 456 1 | 449,7 |

## Section N —EXPENDITURE NOT CHARGED TO REVENUE—*continued*

### 48 —State Railways - *continued*

| 1887 88. Accounts | | 1888 89 Budget | 1888 89 Revised | 1888 89 Accounts |
|---|---|---|---|---|
| | NORTH WESTERN PROVINCES AND OUDH— | | | |
| | Dildarnagar Ghazipur | | 3 | 3 |
| —9 9 | Cawnpore Achneyra | 5 0 | 14 3 | —6 1 |
| 1 8 | Bareilly Pilibhit | 1 3 | 7 | 1 |
| | Oudh and Rohilkhand | | 59 4 | —36 1 |
| —8 1 | | 6 3 | 74 7 | —41 8 |
| | PUNJAB— | | | |
| 952 2 | North Western | 131 0 | 111 1 | —23 0 |
| —1 1 | Amritsar Pathankot | | 7 | 5 |
| —14 3 | Rewari Ferozepore | 6 3 | 5 3 | 4 3 |
| 164 1 | Sind Pishin Main Line | 301 5 | 205 3 | 253 8 |
| 166 6 | Chaman Extension Construction | 536 6 | 502 9 | 452 6 |
| | Petroleum operations | | 1 1 | 8 1 |
| 230 8 | Sind Sagar Western Section | 250 5 | 187 6 | 180 4 |
| 77 3 | Bolan High Level line | 64 5 | 91 6 | 91 5 |
| 48 0 | Kandahar Reserve | —12 4 | —111 1 | —102 7 |
| | Reserve for Frontier Lines | 147 5 | | |
| 9,2 | Chenab Bridge | 161 0 | 226 7 | 203 5 |
| | Jummu Kashmir | 32 5 | 12 0 | 12 8 |
| 1 632 8 | | 1 6,9 0 | 1 233 2 | 1 081 8 |
| | MADRAS— | | | |
| 85 8 | Villupuram Guntakal Nellore Branch | 7 7 | 14 1 | 10 1 |
| 421 2 | Bellary Kistna | 25 0 | 3 | 3 |
| 1 4 | Villupuram Guntakal | 4 2 | 99 0 | 85 9 |
| 85 0 | Bezwada Extension | 52 0 | 54 0 | 46 7 |
| 1 | Hindupur Extension | 1 0 | 6 | 4 |
| 593 5 | | 89 9 | 166 0 | 145 4 |
| | BOMBAY— | | | |
| 1 2 | Dhond and Manmad | 4 0 | 2 7 | 2 5 |
| 2 251 8 | GRAND TOTAL | 3 444 5 | 1 364 8 | 1 178 1 |
| | DISTRIBUTED AS UNDER— | | | |
| 676 8 | India | 2 062 8 | 210 4 | 46 9 |
| 1 109 0 | England | 973 0 | 788 0 | 772 0 |
| 466 0 | Exchange | 408 7 | 366 4 | 359 2 |
| 2 251 8 | TOTAL AS ABOVE | 3 444 5 | 1 364 8 | 1 178 1 |

### RESULTS

| | Actuals More | Actuals Less |
|---|---|---|
| OUTLAY IN INDIA INCLUDING EXCHANGE— | | |
| Actuals with Actuals of previous year | | 736 7 |
| Budget Estimate | | 2 06 4 |
| Revised Estimate | | 170 7 |
| OUTLAY IN ENGLAND— | | |
| Actuals with Actuals of previous year | | 337 0 |
| Budget Estimate | | 201 0 |
| Revised Estimate | | 16 0 |

243 It will be convenient to arrange the following explanatory remarks separately for each province, and in the order in which the lines have been placed in the foregoing statement

*India, General and Political* —The decrease on the East Indian Railway, as compared with 1887 88 is due to transfer during the year of the Benares Branch to the Oudh and Rohilkhand Railway A credit of 61 4 was realized on this account This transfer also explains the difference between Actuals and Budget The decrease as compared with Revised Estimate is due to larger issues of stores to Revenue towards the close of the year than was anticipated The expenditure on the Rajputana Malwa Railway appears

**Section N —EXPENDITURE NOT CHARGED TO REVENUE—*continued***

small compared with 1887 88 but in that year there were special charges for stores from England and fc land required to improve the accommodation for landing stores at the gun carriage basin at Colaba Th Budget for 1888 89 was exceeded in the item of stores, a quantity of which was unexpectedly transferre to this line from the Cawnpore Achneyra Railway and so disturbed the calculations of the Revised Est mate The credit under the Sindia State Railway represents the cost of construction transferred to th capital account of the Indian Midland Railway Company which took it over on 1st March 1889 Th head Stores represents a net result, being the difference between the purchases of the year *plus* th balance of the previous year and the issues in 1888 89 The figures shew that there was a large depletion of store balances in 1887 88 than in 1888 89 the issues being less than the purchases by 18,7 1 the Indian account and 33,6 in the English account or 52 3 in all as entered above The Budget was nc reached chiefly in England the indents having been less than was estimated, especially in connection wit the North Western Railway The difference as compared with the Revised is chiefly in the matter c exchange

*Central Provinces*—The large difference in the expenditure of the Wardha Coal State Railway a compared with 1887 88 is due principally to credit taken in that year for one hundred 10 ton coal wagon transferred to the Katni Umaria line As compared with the Estimates, the accounts show larger issues c stores to Revenue than was anticipated The credit on the Katni Umaria line has been caused by the transfe of the whole of the expenditure incurred on it to the Bengal Nagpur Railway Company The Actuals of th Umaria Colliery for 1887 88 included 8,3 on account of loss incurred in working the Colliery to the 31st Marc 1887, which it was decided to treat finally as a Capital charge Excluding this special item the real diffe ence between the two years is only a small excess of 1 6 in 1888 89 which needs no special remark Th Budget and Revised Estimates were excessive in addition to which the Actuals include certain writes bac which were not known at the time The credit on the Nagpur Bengal Railway in 1887 88 was caused b the transfer of the expenditure incurred by the State on this line to the Bengal Nagpur Railway Con pany The provision of 200 0 in the Budget Estimate for the re purchase by the State from the Benga Nagpur Railway Company of the old metre gauge material of the Nagpur Chattisghur line, that becam useless on change of gauge, was found to be unnecessary Rolling stock only was taken over from th Company and for it a ready purchaser was found in the Southern Mahratta Railway Company The pe manent way and other metre gauge materials have not been valued yet

*Burma*—The outlay on the Burma line has followed the Revised Estimate closely, but has exceedc the Budget and Actuals of 1887 88 by 47 1 and 61 9 respectively The difference in both cases is due t additional works such as doubling the line between Rangoon and Insein and extending the Rangoo suburban lines As regards the Toungoo Mandalay extension the comparatively small expenditure i 1888 89 is attributable mostly to the works having been well advanced at the close of the previous year The line was completed and opened for traffic during 1888 89 The excess over the Budget Estimate caused by larger supplies of stores from England than anticipated, and over Revised by insufficient provisio for exchange and Secretary of State s general charges

*Bengal*—The Actuals of 1887 88 on the Eastern Bengal Railway contained considerable outlay o land and works required at Chitpur, and for doubling the line to that terminus and since the Budget w passed some new works not contemplated at the time were undertaken The lapse on the Revised Est mate is due to short outlay on the Budge Budge extension Bugoola Flood openings, Workshops an staff quarters and sundry other works The accounts for 1887 88 of the Tirhoot State Railway include heavy expenditure on fencing on the new temporary Mothurapur Ghat line and on staff quarters Somastipur and Mozufferpur and as regards the Budget additional staff quarters were built at Mozuffe pur and Somastipur, and permanent way gangmen s quarters along the line and additions made t the rolling stock which were not anticipated when that Estimate was framed The expenditure in 1887 8 on the Tirhoot Section of the Assam Behar Railway was diminished by large credits for issues of perm nent way material for Revenue purposes, and for sales of material and plant on the completion of th Gunduck Bridge In 1888 89 after the Budget was passed, additional expenditure became necessar for rolling stock and for ballast and permanent way As regards the Assam Behar Section the increas over the Actuals of the previous year is due to works having been pushed on vigorously on the Ko Extension and also to larger expenditure on rolling tock owing to vehicles received in transfer from th Eastern Bengal Railway The lapse on the Budget Estimate is due to the failure of some contractor who undertook to supply ballast, sleepers, and fencing posts for the Kosi Extension

*North Western Provinces and Oudh*—The expenditure on the Dildarnagar Ghazipur Railway re presents as in the Patna and Gya Railway, a transfer from the East Indian Railway of the amour expended by the Company on this line to the end of December 1888 and previously charged again the Capital Account of the East Indian Railway This refund was not foreseen when the Budge Estimate was prepared As regards the Cawnpur Achneyra Railway the variation in the actuals as com pared with the Estimates is due to the transfer of stores mentioned above The Oudh and Rohilkhar Railway was a guaranteed line in 1887 88 having been purchased by the State on the 31st Decembe 1888 When the Budget Estimate for 1888 89 was prepared, it was thought that any expenditure foun necessary during the last quarter of that year could be met by a reduction in Suspense balances, an

## Section N —EXPENDITURE NOT CHARGED TO REVENUE—*continued*

hence no grant was provided It became necessary, however, to allot 59,4 in the Revised Estimate chiefly to cover the cost of the Benares Branch which it was decided to take over from the East Indian Railway The Actuals show a *net credit* of 36 1 due chiefly to a credit of 84,1 not provided for in the Revised Estimate representing the undrawn balance of the Company s capital on 31st December 1888 in addition to which the expenditure generally was less than expected

*Punjab*—The large expenditure in 1887 88 on the North Western Railway included heavy outlay on gradient improvements on the Ferozepore and Sukkur Bridges, on rolling stock and on permanent way material for renewals of the line, but which was not so used till the following year It also included the value of the reserve stores at Karachi and of certain other stores which were imported for the Sind Pishin Railway The lapse on the Budget is due to the stoppage of the gradient improvements and to the transfer of certain works at Quetta to the Sind Pishin Railway and on the Revised to short supplies of stores from England and to larger issues of stores to works and sales than expected The Actuals in 1887 88 of the Amritsar Pathankot Railway consisted chiefly of credits taken for stores supplied to the North Western Railway, whereas during the year under review some capital outlay was incurred The transactions of the Rewari Ferozepore Railway for 1887 88 included various writes back on account of dismantling of sidings and diversions, &c The Estimates were not reached as delay occurred in carrying out certain works, and an unexpected credit was received for fencing material transferred to the Rajputana Malwa Railway The excess over 1887 88 on the Sind Pishin State Railway represents a large quantity of work done in 1888 89 The Budget was too high and the Revised too low Work on the Chaman Extension was only begun in November 1887, and was vigorously carried on throughout 1888 89 The provision in both the Budget and Revised Estimates proved too sanguine as work could not be carried on to the full extent expected The expenditure on petroleum operations in Biluchistan in 1887 88 was recorded in the accounts of the Buildings and Roads Branch It was only in October 1888 that the question of utilising the petroleum oil from the wells at Khattan on the Chaman Extension was taken up, and it was decided to debit all expenditure incurred on pumping, loading and storing oil at Khattan to ' 48—*State Railways—Construction* The excess on the Revised Estimate is due to the adjustment of the Kowraduff oil pipe line got out from England the first intimation of which was only received on the 18th March 1889 The small expenditure on the Sind Sagar State Railway Western Section, during 1888 89 is owing to construction work on this line having been practically completed in 1887 88 The Budget for rolling stock was too high, and unexpected credits were obtained at the close of the year from the sale and transfer of stores and land surrendered Construction work on the Bolan Railway high level line was commenced late in 1887 88 and the outlay in that year included the cost of Abt materials and locomotives In 1888 89 the outlay represented the actual execution of work which was practically completed before the close of the year The Budget provided for a credit on account of the value of permanent way material taken out of the metre gauge line, but it was disallowed The credits under Kandahar Reserve represent value of material drawn by the Chaman Extension the Sind Pishin and North Western Railways and were less than the Revised Estimate as the issue fell short of anticipations No comparison can be made between the Actuals of 1888 89 on the Chenab Bridge and those of the previous year as operations did not commence till November 1887 and were then confined chiefly to collection of material The excess on the Budget Estimate is due to progress of work being greater than anticipated The lapse on the Revised Estimate is principally in supplies of English stores and Exchange The construction of the Jummu Kashmir State Railway was only sanctioned in February 1888 The lapse on the Budget Estimate is due to work not having progressed as anticipated

*Madras*—The Nellore Branch of the Villupuram Guntakal Railway was practically completed at the close of 1887 88, which accounts for the small expenditure in 1888 89 The excess on the Budget Estimate is due to additional outlay subsequently sanctioned and to the Suspense balances not having been reduced to the extent anticipated The lapse on the Revised Estimate is due to credits anticipated under Ballast and Permanent way, not having been realized and to less expenditure on rolling stock owing to a dispute between the Contractor and Railway authorities which prevented the final settlement of bills for work done before the close of the year The Bellary Kistna Railway now forms an integral portion of the Southern Mahratta Railway which took it over from the 1st January 1888 In accordance however, with the terms of transfer concluded with the Company certain items of expenditure have to be finally adjusted by the State, and these constitute the payments of 1888 89 as entered above The construction of the Villupuram Guntakal Railway was sanctioned during the year 1888 89, and the Budget was for survey expenditure only Contrasted with the Revised Estimate the Actuals were short owing to difficulty in procuring skilled labour to delay on the part of contractors, and to land being acquired more cheaply than was anticipated The Bezvada Extension was well advanced in 1887 88 and the expenditure in 1888 89 was therefore on a reduced scale The saving compared with the Budget was in the stores received from England The Revised Estimate was too high, but there are also some claims for land which could not be adjusted within the year

*Bombay*—The large outlay during 1888-89 on the Dhond and Manmad Railway as compared with 1887 88, is for waterways and diversions and for fencing. The Budget Estimate was too high

## Section P —UNFUNDED DEBT

| | Budget | 1888 89 Revised | Accounts |
|---|---|---|---|
| Special Loans | — 2 | + 17 3 | — 2 |
| Treasury Notes and Service Funds India | + 52 5 | + 45 1 | + 48 0 |
| Savings Bank Deposits | +793 0 | + 981 3 | +942 6 |
| TOTAL | +845 3 | +1 043 7 | +990 4 |

248 The —2 under *Special Loans* represents payment of capitalized values of small pensions under some of the King of Oudh s Loans The revised included +17,5 as an expected advance from the Kashmir Durbar for expenditure on the British Section of the Sialkot Jummoo Railway but the arrangement under which it was to be received was subsequently cancelled As regards *Service Funds* the Budget for the Bengal Uncovenanted Service Family Pension Fund was too high and the Revised too low

249 Details of *Savings Bank Deposits* are given below The *Presidency and Post Office Savings Banks* showed considerable increase in the first nine months of 1888 89, and the Revised was based chiefly on this experience, but the withdrawals in the last three months were unusually great The deposits of *State Railway Provident Institutions* were considerably enlarged by the transfer to this head of 40,7 being the balances of the Oudh and Rohilkhund Railway Guaranteed and Fine Funds on the purchase of the line by Government The *minus* figure against *Regimental Savings Banks* is caused by Regiments returning to England and requiring their balances to be transferred to the War Office The head *Special Accounts* includes the Bengal Christian and Hindu Family Annuity Funds and other deposits of a similar nature The large fluctuations between actuals revised, and budget are due mainly to the unexpected investment of 8,8 on account of certain Local Pension Funds in Bombay

| | Budget | Revised | Accounts |
|---|---|---|---|
| Presidency Savings Banks | 5 0 | 20 0 | —2 3 |
| Post Office Savings Banks | 750,0 | 902 7 | 837 8 |
| State Railway Provident Institutions | 4,8 | 42 5 | 95 4 |
| Civil Engineer s Provident Fund | 26 6 | 28 9 | 28 2 |
| Regimental Savings Banks | | —10 0 | —12 1 |
| Special accounts | 6 6 | —2 8 | —4 4 |
| TOTAL | 792 0 | 981 3 | 942 6 |

## Section Q —DEPOSITS AND ADVANCES

| | Budget | | | 1888-89 Revised | | | Accounts. | | |
|---|---|---|---|---|---|---|---|---|---|
| DIA— | | | | | | | | | |
| Provincial Balances (net | | | −483 6 | | .. | +203 1 | | | +285 1 |
| Excluded Local Funds | 611 1 | 612 7 | − 1 6 | 612 4 | 607 8 | + 4 6 | 701 0 | 678 5 | +22 5 |
| Political and Railway | 226,4 | 264 0 | − 37 6 | 3 6 | 100 7 | − 97 1 | 254 9 | 348 1 | −93 2 |
| Departmental and Judicial Deposits | 13 53[illegible] 1 | 13 516 7 | + 22,4 | 13 507 4 | 13 508 8 | − 1 4 | 13 861 5 | 13 694 1 | +167,4 |
| Advances | 6 94 1 | 7 042 1 | − 108 0 | 9 248 6 | 9 286 8 | − 38 2 | 9 079 8 | 9 483 4 | +196,4 |
| Suspense Accounts | 27 5 | 28 4 | − 9 | 58 8 | 17 2 | + 41 6 | 165 1 | 85 5 | +79 6 |
| Exchange on Remittance Accounts | | | +564 6 | | | −499 0 | | 512 8 | −512 8 |
| Miscellaneous | 33,4 | 334 1 | −300 7 | 49 7 | 403 5 | −353 8 | 379 5 | 878 6 | −499,1 |
| GLAND | 49 8 | 45 3 | + 4 5 | 6 3 | 5 5 | + 8 | 5 1 | 5 4 | − 3 |
| TOTAL | | | −340 9 | | | −739 4 | | | −34 |

250 In the foregoing statement the third column of figures under each of the headings Budget, vised and Accounts shows net transactions The gross receipts and payments are entered in the first d second columns, except for the head *Provincial Balances* as they are already given in Section M of s report The gross receipts and payments relating to Exchange on Remittance Accounts are entered foot of this paragraph The first head *Provincial Balances* has already been explained in para 240 e difference in the net result under *Excluded Local Funds* is mainly in the transactions of Canton nt Funds the receipts of which were larger in the North Western Provinces than expected, while the Punjab, the Expenditure Budget was too high In Madras, provision was made for certain pay nts which were not required The head *Political and Railway Funds* includes the Bahu Begum's pend Fund and the various funds belonging to the Guaranteed Railway Companies The large net ılt as compared with the Budget is due partly to the removal from this head of the amounts belonging the Oudh and Rohilkhund Railway when the line was purchased by Government and partly to a cial payment of 37,3 on account of the Fire Insurance Fund of the Bombay, Baroda and Central India ilway As regards *Departmental and Judicial Deposits* it has been explained before that the character d magnitude of the transactions do not admit of an accurate forecast and this year they were enlarged 172 4 received from the Patiala and Kashmir States for the construction of the Patiala Bhatinda and mmoo Kashmir Railways These sums are held as deposits and are paid away as required The com rison with budget is also affected by an error in the India Budget which provided for an appropriation of 6 from the unexpended balance of the late Military Orphan Fund but the amount remaining was 2 3 ly and this sum has been charged in the accounts The head *Advances* shews a larger net credit than as expected owing principally to prompt coinage of silver in Bombay thereby reducing the balance of Bullion Account as compared with the outstanding balance of Mint certificates and to the removal of ad nces to cultivators and other similar items to a separate head under the Provincial Loan Scheme as ex ained in para 252 The head *Suspense* embraces preaudit and other cheques and bills of the Civil epartments as well the cash balance held by Departmental officers and other items of a similar character e difference between budget and actuals is distributed over several departments Details are given below the head *Exchange on Remittance Account* and they shew that the Subsidized Railway Companies ew more heavily than was anticipated and that the exchange connected with the Mysore Railway as entered under this head in the estimate, but in the actuals it has been taken to revenue as explained para 106

| BUDGET 1888 89 Sterling Amount | Exchange Cr | Exchange Dr | | ACCOUNTS 1888 89 Sterling amount | Exchange Cr | Exchange Dr |
|---|---|---|---|---|---|---|
| | | | Permanent Debt | 363 1 | 168 9 | |
| 4 5 | 1 9 | | Other debt heads | −3 | | 1 |
| | | | Payments to Railway Companies for recovery hereafter— | | | |
| −485 8 | | 204 0 | *Guaranteed Railways* | −278 2 | | 129 5 |
| 766 7 | | 322 0 | *Subsidized Railways* | −697 0 | .. | 324 8 |
| | | | Payment to Railway Companies against Receipts from them in previous years— | | | |
| −273 0 | | 114 7 | *Guaranteed Railways* | −540 9 | | 158 6 |
| 1 617 9 | | 679 5 | *Subsidized Railways* | −2 714 5 | | 1 263 0 |
| | | | Exchange in English payments to— | | | |
| | 297 3 | | *Subsidized Railways* | | | |
| | 119 7 | | Mysore Railway | | | 34 5 |
| | 64 8 | | Secretary of State s Bills | | | |
| 3 335 9 | 1 401 1 | | Decrease in English Cash Balance | 2 640 8 | 1 [illegible] 8 8 | |
| | 1 884 8 | 1 320 2 | TOTAL | | 1 397 7 | 1 910 5 |
| | 564 6 | | NET | | | 512 8 |

251 The large payments under *Miscellaneous* include sums which were credited to this head in the evious year, together with a special loan of 150,0 which was recovered in the year 1889 90

## ections R and RR —LOANS TO MUNICIPALITIES, NATIVE STATES, &c

| | | Budget | Accounts |
|---|---|---|---|
| INDIA | Loans to Native States &c (Imperial) | 91 1—630 0 | 93,0—665 4 |
| | Loans and Advances (Provincial) | 92 1 — 40,0 | 203,4 —198,0 |

252 During the year 1888 89 the Government of India introduced a scheme under which al loans may be made under certain conditions from resources at the disposal of Provincial overnments Particulars of this scheme are given in the orders of the Government of dia in the Financial Department No 13 dated 1st January 1889 in accordance with ich, a separate account has been opened with each Government commencing with the tual outstanding balance of advances and loans in each province on 31st March 1888 Such ther sums are placed at the disposal of the Provincial Governments as have been sanc ned by the Government of India after a consideration of its available resources during the ar and of the demands presented For the sums so assigned by the Government of India, Provincial Governments pay interest at 4 per cent on the mean between the outstanding lance at the commencement and the outstanding balance at the close of the year On other hand the Provincial Governments receive credit for the full amount of interest re sed on these loans and advances and are debited with any sums which it may be necessary write off as irrecoverable In consequence of these arrangements this section of the count is now divided into two parts, relating respectively to the Imperial and Provincial overnments is entered above and in the Provincial portion are entered advances to culti ors and advances under Special Laws hitherto classified in Section Q—Deposits and vances '

253 Particular are given below of the *Loans to Native States &c* (*Imperial*) The 27 8 apper ing to Native States comprises 19 2 received from the Mysore Durbar 7 4 from the Jaora State and from Pansw ra and I rom these were not expected to pay up so largely As regards the Presidency rporations and Port Trusts the Calcutta and Bombay Port Trusts took 67 6 and 5 2 more and the adras Harbour works 35 6 less than was anticipated The entries shewn against the head *District and er Local Committees* represent advances and repayments connected with the Mhow Water works for ich no provision was made in the Budget The difference between Budget and actuals under the head *ndholders a d other Notabilities* is due to various minor transactions not fully anticipated

| 1888 89 Budget Amount advanced | Amount repaid | | 1888 89 Accounts Amount advanced | Amount repaid |
|---|---|---|---|---|
| | 1 9 | Loans to Native States | | 27 8 |
| | 1 8 | Advances for Ceylon Cable | | 1 8 |
| 630 0 | 66 0 | Loans to Presidency Corporations and Port Trusts | 659 1 | 61 0 |
| | 4 | Mofussil Municipalities | | 4 |
| | | District and other Local Committees | 5 9 | 3 |
| | 1 0 | Landholders and other Notabilities | 4 | 1 7 |
| 630 0 | 91 1 | TOTAL AS ABOVE | 665 4 | 93 0 |

254 Particulars are given below of the group *Loans and Advances* (*Provincial*) The Kurrachee Port ist took an unexpected loan which explains the sum of 22 0 entered against Port Funds In Bombay, a aggregating 32 0 were estimated as required for certain landholders in that Presidency, but only was taken As stated above advances to cultivators have hitherto been classified under ' Section Q posits and Advances and the estimate for 1888 89 was made under that head The actual payments *advances under Special Laws* as entered below include 48 0 paid under the Bengal Drainage and bankment Acts, and 7 on the Jhansi *Encumbered Estates* account The recoveries comprise 10,2 on ount of advances made under those Acts and 34 1 on account of loans taken by taluqdars in Oudh d landholders in Bombay

| 1888 89 Budget Amount advanced | Amount paid | | 1888-89 Accounts Amount advanced | Amount repaid |
|---|---|---|---|---|
| 4 0 | 16 8 | Loans to Mofussil Municipalities | 3 4 | 16 0 |
| | 1 2 | Do Port Funds | 22 0 | 8 |
| | 5 8 | Do District Committees | | 4 7 |
| 36 0 | 68 3 | Do Landholders &c | 4 8 | 44 9 |
| | | Advances to Cultivators | 118 8 | 92 7 |
| | | under Special Laws | 49 0 | 44 3 |
| 40 0 | 92 1 | TOTAL AS ABOVE | 198 0 | 203 4 |

## Section S —CAPITAL OF RAILWAY COMPANIES

| | India 1888-89 | | | England 1888-89 | | | Total 1888 89 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Budget | Revised | Accounts | Budget | Revised | Accounts | Budget | Revised | Accounts |
| *Guaranteed Companies* | | | | | | | | | |
| B B & C I | +73 3 | +91 7 | +104 9 | —190 0 | —222 2 | —200 9 | —116 7 | —130 5 | —96 0 |
| C I P | +201 7 | +252 1 | +252 6 | —592 0 | —466 2 | —452 5 | —390 3 | —214 1 | —199 9 |
| M | +57 3 | +11 4 | +3 1 | —181 0 | —120 0 | —111 0 | —123 7 | —108 6 | —107 9 |
| O & R | —3 5 | —5 0 | —82 3 | —15 3 | —19 9 | —20 2 | —18 8 | —24 9 | —102 5 |
| S I | +64 7 | +51 3 | +72 6 | —174 0 | —185 5 | —185 4 | —109 3 | —134 2 | —112 8 |
| | +393 5 | +401 5 | +350 9 | —1 152 3 | —1 013 8 | —970 0 | —758 8 | —612 3 | —619 1 |
| *Subsidised Companies* | | | | | | | | | |
| S M | —758 6 | —621 2 | —608 9 | +259 0 | —214 1 | —06 6 | —499 6 | —835 3 | —815 5 |
| I M | —1 286,4 | —1 588 | —1 505 3 | +486 1 | +1 602 1 | +782 6 | —800 3 | +73 3 | —722 7 |
| B Central | —10 0 | —11 4 | —10 7 | —2 0 | —1 4 | —1 3 | —12 0 | —12 8 | —12 [illegible] |
| B Nagpur | —1 234 4 | —1 585 9 | —1 533 1 | +161 7 | —377 7 | —329 1 | —1 072 7 | —1 963 6 | —1 862 2 |
| | —3 289 4 | —3 747 3 | —3 658 [illegible] | +904 8 | +1 008 9 | +245 6 | —2 384 6 | —2 738 4 | —3 412 4 |
| Total | —2 895 9 | —3 345 8 | —3 307 1 | —247 5 | —4 9 | —7 4 4 | —3 143 4 | —3 350 7 | —4,03 5 |

255 As explained in former reports these are all net sum The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used The English figures represent the capital deposited by the Companies with the Secretary of State less payments made therefrom for stores establishment charges &c These figures are necessarily exposed to great fluctuations The advances to the Guaranteed Companies in India during 1888 89 include a sum of 84 1 standing at credit of the Oude and Rohilkund Railway when the line was purchased by Government This amount was transferred to credit of the head 48 — State Railways under Section N by debit to Capital Advance Account Excluding this item, the payment closely agree with the Budget the actual difference being 12 0 only The receipts from these Companies exceeded the Budget by 29 5 which represents an excess of 69 4 in respect of three Companies, counter balanced by short credits aggregating 39 9 on account of the other two As regards withdrawals by Subsidized Companies, the total increase as compared with the Budget amounted to 368 6 being the result of increased drawings amounting to 298,7, 218 9 and 7 respectively by the Bengal Nagpur Indian Mid land and Bengal Central Companies and reduced drawings of 149 7 by the Southern Mahratta Company

256 In England the Bengal Nagpur and Southern Mahratta Companies deposited respectively 521 0 and 500 0 less, and the Indian Midland Railway Company 72 9 more than was estimated, while no pro vision was made in the Budget for transfer fees and miscellaneous refunds amounting to 13,9 The payments to the Companies on account of stores, establishment charges &c were also below the Budget by 457 4 the Indian Midland, Great Indian Peninsula and the Madras Railway Companies respectively having drawn 223,4 136 0 and 60 6 less than was provided for them

R

## Section T—REMITTANCES.

| | 1888-89 | | |
|---|---|---|---|
| | Budget | Revised | Accounts |
| Money order (net) | | | +23 2 |
| Other Local Remittances (net) | | | −40 8 |
| Other Departmental Accounts (net) | +1 2 | −3 | −4 2 |
| Accounts between Civil and other Departments (net)— | | | |
| Post Office | | | +7 3 |
| Telegraph | | | −4 |
| Marine | | | +5 1 |
| Military | | | +5 3 |
| Public Works | | +323 0 | −11 3 |
| Remittance Account between England and India (net) | −70 5 | −8 2 | −23 7 |
| TOTAL | −69 3 | +314 5 | −39 5 |

257 The 23,2 against the first item represents money orders issued but not paid on 31st March 1889 The following figures shew that there is a progressive increase in the demands for this method of remittance The other figures entered in this group are the net result of very large transactions, and there is nothing special to record in respect of them

| | | Issued | Paid |
|---|---|---|---|
| 1885 86 | Money order transactions | 9 312 4 | 9 298 4 |
| 1886 87 | | 10 538 9 | 10 519,1 |
| 1887 88 | | 11 665 7 | 11 660 7 |
| 1888 89 | | 12 781 4 | 12 758,2 |

## Section U—SECRETARY OF STATE'S BILLS

| | Budget | 1888 89. Revised | Accounts |
|---|---|---|---|
| Drawings | 14 000 0 | 14 310 1 | 14 262 9 |
| Payments | 14 548 5 | 15 119 9 | 15 031,0 |

258 The following are the amounts of bills and transfers drawn during the year by the Secretary State —

| | | £ | Rx | Rate in Pence |
|---|---|---|---|---|
| On account of allotments in April | 1888 | 1 471 6 | 2 157 6 | 16 36 |
| May | , | 1 092 2 | 1 621 9 | 16 16 |
| , June | | 989 5 | 1 476 3 | 16 08 |
| July | | 1 050 3 | 1 564 0 | 16 11 |
| August | | 799 9 | 1 193 1 | 16 09 |
| September | | 921 2 | 1 347 9 | 16 40 |
| October | | 930 8 | 1 354 6 | 16 49 |
| November | | 1 171 8 | 1 703 3 | 16 51 |
| December | | 980 6 | 1 439 7 | 16 34 |
| January | 1889 | 1 954 0 | 2 835 9 | 16 53 |
| February | | 1 557 6 | 2 249 5 | 16 61 |
| March | | 1 343 4 | 1 955 3 | 16 48 |
| | | 14 262 9 | 20 899 1 | 16 38 |

259 The sales in 1888 89 were in excess of the Budget Estimate owing to a large demand for te graphic transfers in March 1889, and produced a corresponding reduction in the requirements of t following year The payment account of the year may be stated as follows —

| | £ | Rx |
|---|---|---|
| Bills of 1887 88 outstanding on 1st April 1888 | 947 3 | 1 374 7 |
| Bills drawn in 1888 89 as entered above | 14 262 9 | 20 899 1 |
| Total bills for payment | 15 210 2 | 22 273 8 |
| Bills paid in 1888 89 | 15 031 0 | 22 011 4 |
| Bills outstanding on 1st April 1889 | 179 2 | 262 4 |

## Section V —CASH BALANCE

| | 1888-89. | | |
|---|---|---|---|
| | Budget | Revised | Accounts. |
| Balance on 1st April 1888 | 19 347 4 | 19 784 4 | 19,784 4 |
| Balance on 31st March 1889 | 13 859 8 | 16 749 8 | 16 565,1 |
| Increase (+) or decrease (—) of Balance on 31st March 1889 | —5 487 6 | —3 034 6 | —3 219 3 |

260 The above difference is distributed between India and England in the following proportions —

| | 1888-89 | | |
|---|---|---|---|
| | Budget | Revised | Accounts |
| India | —2 151 7 | —983 7 | —578 5 |
| England | —3 335 9 | —2 050 9 | —2 640 8 |
| TOTAL | —5 487 6 | —3 034 6 | —3 219 3 |

# Budget Estimates 1888-89

# Revised Estimates 1888-89

# Accounts 1888-89

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| " C | Debt Deposits and Advances | 744 to 747 |
| " D | Provincial and Local Balances | 748 |

## General Statement c

[Rx 1 is recorded for every 10 Rupees in respect

| | For details, *vide* Abstract | RECEIPTS | | | |
|---|---|---|---|---|---|
| | | ACCOUNTS, 1887-88 | BUDGET ESTIMATE 1888-89 | REVISED ESTIMATE 1888-89 | ACCOUNTS 1888-89 |
| **Revenue—** | | *Rx* | *Rx* | *Rx* | *Rx* |
| Principal Heads of Revenue— | | | | | |
| Land Revenue | | 23 189 292 | 23 090 500 | 23 202 300 | 23 016,404 |
| Opium | | 8 515,462 | 8,453,900 | 8,560 900 | 8 562,319 |
| Salt | | 6 6/0 728 | 8 122 500 | 7 676 900 | 7 675,634 |
| Stamps | | 3 876 298 | 3 854,400 | 3 932 200 | 3 927 088 |
| Excise | | 4 534 655 | 4 609 500 | 4 705 700 | 4 705 346 |
| Other Heads | | 7 994 571 | 8 081 600 | 8 319 500 | 8 333,970 |
| TOTAL PRINCIPAL HEADS | A | 54 781 006 | 56 212 400 | 56 397 500 | 56 220 761 |
| Interest | | 746 555 | 656 300 | 838 800 | 841 822 |
| Post Office Telegraph and Mint | | 2 229 546 | 2 131 300 | 2 240,406 | 2 244 826 |
| Receipts by Civil Departments | | 1,495 742 | 1 424 000 | 1,480 500 | 1 507 961 |
| Miscellaneous | , | 1 606 108 | 1 166 200 | 1 796 500 | 1 792 778 |
| Railways | | 14 533 360 | 15 184 700 | 15,428 000 | 15 520 696 |
| Irrigation | | 1 714 274 | 1 758 700 | 1 838 900 | 1 900 718 |
| Buildings and Roads | | 592 338 | 555,100 | 588 700 | 604,753 |
| Receipts by Military Departments | " | 1 060 815 | 921 800 | 976 200 | 1 062 363 |
| TOTAL REVENUE | | 78 759 744 | 80,010 500 | 81 585 500 | 81 696 678 |
| **Extraordinary Receipts—** | | | | | |
| N W Provinces Educational Fund | | 63 690 | | | |
| **Debt, Deposits, and Advances** | | | | | |
| Permanent Debt (net Incurred) | C | 5,435 799 | 2 998,500 | 13,413,500 | 13,487 881 |
| Unfunded Debt (net Incurred) | | 926 491 | 845 300 | 1 043,700 | 990 374 |
| Deposits and Advances (net) | | 4 827 | | | |
| Remittances (net) | | | | 314 500 | |
| Secretary of State s Bills drawn | " | 15 358 577 | 14 000,000 | 14,310 100 | 14,262 859 |
| TOTAL RECEIPTS | | 100,549 128 | 97 854 300 | 110 667 300 | 110,437 792 |
| Balance on 1st April—India | | 13,195 785 | 13 733 085 | 13 883 701 | 13,883,701 |
| England £ | | 5 280 829 | 5 614,329 | 5 900 697 | 5,900,697 |
| GRAND TOTAL | ... | 119 025,742 | 117,201 714 | 130,451 698 | 130,222 190 |

## ccounts and Estimates

ısactions in India including those of "Exchange ]

| | For details vide Abstract | DISBURSEMENTS | | | |
|---|---|---|---|---|---|
| | | ACCOUNTS 1887-88 | BUDGET ESTIMATE 1888 89 | REVISED ESTIMATE 1888-89 | ACCOUNTS 1888-89 |
| | | Rx | Rx | Rx | Rx |
| **.xpenditure—** | | | | | |
| Direct Demands on the Revenues | B | 9,438,163 | 9 863 000 | 9 837 800 | 9 737 896 |
| Interest | | 5 441 754 | 4 508 400 | 4 701 200 | 4 712 259 |
| Post Office Telegraph and Mint | | 2 255 829 | 2 182 200 | 2 167 600 | 2 146 511 |
| Salaries and Expenses of Civil Departments | | 12 906 364 | 13 098 300 | 13 038 000 | 13,013,543 |
| Miscellaneous Civil Charges | | 4 761 130 | 4 857 900 | 4 895 900 | 4 884 376 |
| Famine Relief and Insurance | " | 91,408 | 73 200 | 82 900 | 78 330 |
| Construction of Railway (charged against Revenue in addition to that under Famine Insurance) | | 80 945 | 43 800 | 18 000 | 22,401 |
| Railway Revenue Account | | 16 655 746 | 17 299 600 | 17 692 900 | 17 754 088 |
| Irrigation | | 2 461 646 | 2 582 300 | 2 630 800 | 2 622 964 |
| Buildings and Roads | | 5,451 049 | 5 592 900 | 5 329 200 | 5 310 732 |
| Army Services | | 20,417 934 | 19 969 000 | 20 371 500 | 20 301 841 |
| Special Defence Works | | 456 017 | 1 121 500 | 818 300 | 789 595 |
| TOTAL EXPENDITURE IMPERIAL AND PROVINCIAL | | 80 417 985 | 81 192 100 | 81 584 100 | 81 374 542 |
| *Add*—Provincial Surpluses that is portion of Allotments to Provincial Governments not spent by them in the year | End of B | +452,438 | +71 600 | +337 900 | +356 805 |
| *Deduct*—Provincial Deficits that is portion of Provincial Expenditure defrayed from Provincial balances | | —81 847 | —555 200 | —134 800 | —71 687 |
| TOTAL EXPENDITURE CHARGED AGAINST REVENUE | | 80 788 576 | 80 708 500 | 81 787 200 | 81 659,660 |
| **Expenditure not charged to Revenue—** | | | | | |
| Capital outlay on Railways and Irrigation Works | End of B | 2 784 824 | 4 044 500 | 1 857 800 | 1 638 001 |
| Capital charge involved in Redemption of Liabilities | End of B | | | 10 336 000 | 10 336 049 |
| **Debt, Deposits, and Advances—** | | | | | |
| Deposits and Advances (net) | C | | 340 900 | 739,400 | 354,414 |
| Loans to Municipalities Native States &c (net Payments) | | 396 944 | 486 800 | 510 900 | 566 978 |
| Capital of Railway Companies (net Payments) | | 574 127 | 3 143 400 | 3 350 700 | 4,031 53[illegible] |
| Remittances (net) | | 14 333 | 69 300 | | 39 45[illegible] |
| Secretary of State's Bills paid | | 14 682 540 | 14 548 500 | 15 119 900 | 15 030 97[illegible] |
| TOTAL DISBURSEMENTS | | 99,241 344 | 103,341 900 | 113 701 900 | 113 657 06[illegible] |
| Balance on 31st March—India | | 13 883 701 | 11 581 385 | 12 900 001 | 13 305 18[illegible] |
| England £ | | 5 900 697 | 2 278,429 | 3,849,797 | 3 259,93 |
| GRAND TOTAL | | 119,025 742 | 117 201 714 | 130,451 698 | 130 222 19[illegible] |

| | | | | |
|---|---|---|---|---|
| Revenue | 78 759 744 | 80 010 500 | 81 585 500 | 8 696,678 |
| Expenditure chargeable thereon | 80,788 576 | 80 708 500 | 81 787 200 | 81 6 9 660 |

# Abstract A—*Detau*

[Rx 1 is recorded for every 10 Rupees in respect
The figures in thick type are tho

| HEADS OF REVENUE | BUDGET ESTIMATE 1888-89 | | | | | |
|---|---|---|---|---|---|---|
| | India | | | England | Exchange * | Total |
| | Imperial | Provincial | Local | | | |
| | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* |
| **A—Principal Heads of Revenue** | | | | | | |
| I—Land Revenue | 14 109 800 | 8 856 800 | 123 900 | | | 23 090 50c |
| II—Opium | 8 453 )00 | | | | | 8 453 90c |
| III—Salt | 8 )99 900 | 22 600 | | | | 8 12J 50c |
| IV—Stamps | 1 115 80c | 2 738 600 | | | | 3 854 40 |
| V—Excise | 3 389 60c | 21( 800 | 3 00 | | | 4 609 50c |
| VI—Provincial Rates | 900 | 67 700 | 2 340 700 | | | 3 013 30c |
| VII—Customs | 1 354 700 | 14 400 | | | | 1 369 10c |
| VIII—Assessed Taxes | 874 900 | 576 900 | | | | 1 451 80c |
| IX—Forest | 554 100 | 617 5)0 | | | | 1 7 60c |
| X—Registration | 155 000 | 152 900 | | | | 3(7 90c |
| XI—Tributes from Native States | 767 900 | | | | | 767 90c |
| TOTAL | 38 976 5)0 | 14 8(8 200 | 2 467 700 | | | **56 212 40c** |
| **B—XII—Interest** | 610 700 | 14 500 | 1( 9 0 | 10 000 | 4 20c | **656 30c** |
| **C—Post Office Telegraph and Mint** | | | | | | |
| XIII—Post Office | 1 237 900 | 1 4 0 | 2 800 | | | 1 42 10 |
| XIV—Telegraph | (89 400 | 500 | | ( 600 | 2 800 | 6)) 30 |
| XV—Mint | 18) 900 | | | | | 18) )0 |
| TOTAL | 2 117 200 | 1 900 | 2 800 | 6 6 0 | 2 80c | **2 131 30c** |
| **D—Receipts by Civil Departments** | | | | | | |
| XVI—Law and Justice { Courts of Law | 19 500 | 285 00 | | | | 304,60c |
| XVI—Law and Justice { Jails | 19 60 | 238 | | | | 8 |
| XVII—Police | 18 3)0 | 218 ) | 85 40 | | | 3 1 8c |
| XVIII—Marine | 69 400 | 1 8 )0 | | | | 88 3 |
| XIX—Education | 1 300 | 126 500 | 73 ( ( | | | 2 4 |
| XX—Medical | | 42 700 | 15 700 | 2 3 0 | 1 00 | 61 70 |
| XXI—Scientific and other Minor Departments | 19,400 | 53 100 | 13 900 | 200 | 500 | 88 0 |
| TOTAL | 147 50 | 1 08 )00 | 188 600 | 3 500 | 1 500 | **1 424 00c** |
| **E—Miscellaneous** | | | | | | |
| XXII—Receipts in aid of Superannuation &c | 208 000 | 34 700 | 1 )0 | 98 1(0 | 4 200 | 382 0c |
| XXIII—Stationery and Printing | 18 90c | 4 200 | | | | 60 10c |
| XXIV—Exchange | 415 0 | | | | | 415 00 |
| XXV—Miscellaneous | 55 800 | 138 700 | 1 1 )0 | 2 500 | 00c | 3 )9 00c |
| TOTAL | 697 700 | 214 600 | 1 1 10 | 100 60c | 42 200 | **1 166 20** |
| **H—Railways** | | | | | | |
| XXVI—State Railways (gross Earnings) | 10 05 700 | 1 534 900 | | 200 | 10c | 11 740 90c |
| XXVII—Guaranteed Companies (net Traffic Receipts) | 3 405 00 | | | | | 3 405 00c |
| XXVIII—Subsidized Companies (Repayment of Advances of Interest) | 38 800 | | | | | 38 8(c |
| TOTAL | 13 (49 300 | 1 534 900 | | 200 | 100 | **15 184 70** |
| **J—Irrigation** | | | | | | |
| XXIX—Major Works: Direct Receipts | 446 700 | 567,4)0 | | | | 1 014,10c |
| Portion of Land Revenue due to Irrigation | 590 300 | | | | | 590 30c |
| XXX—Minor Works and Navigation | 30 500 | 123 500 | 3)0 | | | 154 30c |
| TOTAL | 1 067 500 | 690 900 | 300 | | | **1 758 70** |
| **K—Buildings and Roads** | | | | | | |
| XXXI—Military Works | 3( 000 | | | | | 36 00 |
| XXXII—Civil Works | 7 500 | 262 300 | 210,500 | 27,300 | 11 500 | 519,10c |
| TOTAL | 43 500 | 262 300 | 210 500 | 27 300 | 11 5c0 | **555,10** |
| **L—Receipts by Military Departments** | | | | | | |
| XXXIII—Army: Effect | 822 70c | | | 28 000 | 11 700 | 862,40 |
| Non-effecti | 52 300 | | | 5 000 | 2,100 | 59 40 |
| TOTAL | 875 000 | | | 33 000 | 13,800 | **921,80** |
| TOTAL REVENUE | 58 085 100 | 18 670 200 | 2,997 900 | 181,200 | 76 100 | **80,010 5c** |

* The columns headed Exchange' show under the several heads of Revenue and Expenditure which include transactions in England
[illegible]

## *Revenue*

**…nsactions in India, including those of Exchange.]**
…h appear in the General Account

| REVISED ESTIMATE 1888-89 | | | | | | ACCOUNTS 1888-89 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| INDIA | | | England | * Exchange | Total | INDIA | | | England | * Exchange | Total |
| …perial | Provincial | Local | | | | Imperial | Provincial | Local | | | |
| Rx | Rx | Rx | £ | Rx | Rx | Rx | Rx | Rx | £ | Rx | Rx |
| 43 300 | 8 928 700 | 130 300 | | | 23 202 300 | 14,0 6 863 | 8 878,700 | 120 841 | | | 23 016 404 |
| 50,900 | | | | | 8 56 300 | 8 562 319 | | | | | 8 562 3 9 |
| 54,600 | 22 300 | | | | 7 676 900 | 7 649 281 | 26 353 | | | | 7 675 34 |
| 47 200 | 2 783 000 | | | | 3 932 200 | 1 145 628 | 2 78 400 | | | | 3 927 088 |
| 45 600 | 1 256 400 | 3 700 | | | 4 705 700 | 3 443 988 | 1 256 900 | 4 458 | | | 4,705 346 |
| 600 | 671 700 | 2,347 100 | | | 3 0 9 400 | 554 | 667 372 | 2 386 3 8 | | | 3 054 254 |
| 54 800 | 15 200 | | | | 1 37 000 | 1,318 09 | 14 175 | | | | 1 332 784 |
| 50,700 | 617,900 | | | | 1 508 600 | 899 073 | 621,867 | | | | 1 520 940 |
| 32 300 | 643 400 | | | | 1 325 700 | 69 084 | 657 63 | | | | 1 349,047 |
| 55 300 | 163,50 | | | | 328 800 | 166 951 | 164 761 | | | | 331 712 |
| 57 000 | | | | | 767 000 | 745 233 | | | | | 745 233 |
| 12 300 | 15 104 100 | 2 481 100 | | | **56 397 500** | 38 639 583 | 15 069 551 | 2 511 627 | | | **56 220 761** |
| 55 000 | 71 400 | 17 600 | 133 000 | 61 800 | **838 800** | 555 764 | 69 343 | 18 203 | 135 477 | 63 035 | **841 822** |
| 35 600 | 900 | 5 400 | | | 1 291 900 | 1 275 483 | 710 | 5 347 | | | 1 281 540 |
| 37 700 | 500 | | 16 700 | 7 800 | 732 700 | 717 343 | 434 | | 16 632 | 7 739 | 742 148 |
| 5 800 | | | | | 215 800 | 221 097 | | | 28 | 13 | 221 138 |
| 39 100 | 1 400 | 5 400 | 16 700 | 7 800 | **2 240 400** | 2 213 923 | 1 144 | 5 347 | 16 660 | 7 752 | **2 244,826** |
| 8 200 | 304 200 | 500 | | | 332 900 | 28 143 | 307 467 | 697 | | | 336 307 |
| 4 500 | 234,4 0 | | | | 268 900 | 3 717 | 228 587 | | | | 259 304 |
| 9 800 | 214 200 | 93 900 | | | 347 900 | 22 513 | 229 331 | 101 153 | | | 352 997 |
| 4 100 | 1 7 3 | 100 | | | 191 400 | 93 207 | 118 490 | 69 | | | 21 766 |
| 1 60 | 127 600 | 77 700 | | | 206 9 0 | 2 045 | 132 4 5 | 77 621 | | | 212 21 |
| 500 | 39 0 | 16 900 | 2 500 | 1 200 | 60 100 | 1 16 | 39 860 | 16 986 | 2 711 | 1 261 | 6 934 |
| 5 200 | 47 500 | 17 000 | 1 400 | 700 | 72 400 | 5 941 | 48 33 | 17 534 | 1 177 | 548 | 73,532 |
| 3 900 | 1 094 1 0 | 206 700 | 3 900 | 1 90 | **1 480 500** | 183 682 | 1 104 522 | 214 60 | 3 888 | 1 809 | **1 507 961** |
| 3 400 | 38 300 | 200 | 103 800 | 48 300 | 424 000 | 196 53 | 41 348 | 133 | 104 707 | 48 718 | 390 559 |
| 3 0 | 44 800 | | | | 67 9 0 | 23 659 | 44 706 | | | | 68 365 |
| 1 800 | | | | | 951 800 | 95 4 3 | | | | | 951 453 |
| 0 000 | 138 300 | 131 000 | 2 400 | 1 100 | 352 800 | 82 2 2 | 159 741 | 134 304 | 4 193 | 1 951 | 382 401 |
| 8 300 | 221 400 | 131 200 | 106 200 | 49 400 | **1 756 500** | 1 253 977 | 244 795 | 134 437 | 108 900 | 50,669 | **1 752 778** |
| 6 100 | 1 534 000 | | 200 | 100 | 11 74 400 | 10 89 054 | 1 537 729 | | 230 | 107 | 11 827 120 |
| 2 500 | | | | | 3 652 500 | 3 650 8 8 | | | | | 3 650 808 |
| 5 100 | | | | | 35 100 | 42 768 | | | | | 42 768 |
| 3 700 | 1 534,000 | | 200 | 100 | **15,428 000** | 13 982 630 | 1 537 729 | | 230 | 107 | **15 520 696** |
| 4,200 | 596,500 | | | | 1 060 700 | 468 058 | 593,744 | | | | 1 061 802 |
| 2 100 | | | | | 612 100 | 671 041 | | | | | 671 041 |
| 0 600 | 134,900 | 600 | | | 166 100 | 35 501 | 131 873 | 501 | | | 167 875 |
| 6,900 | 731,400 | 600 | | | **1 838 900** | 1 174 600 | 725 617 | 501 | | | **1 900 718** |
| 3,700 | | | | | 39 700 | 42 544 | | | | | 42 544 |
| 0 800 | 272 900 | 227 100 | 26 100 | 12 100 | 549 000 | 12 144 | 283 237 | 228 174 | 0 380 | 12,274 | 562 209 |
| 0 500 | 272 900 | 227 100 | 26 100 | 12 100 | **588,700** | 54,688 | 283 237 | 228 174 | 26 380 | 12 274 | **604,753** |
| 3 500 | | | 34 900 | 16 200 | 914 600 | 940 998 | | | 32 884 | 15 301 | 989 183 |
| 2,500 | | | 6 200 | 2 900 | 61 600 | 64 078 | | | 6 212 | 2 890 | 73 18 |
| 5,000 | | | 41,100 | 19 100 | **976 200** | 1 005 076 | | | 39 096 | 18 191 | **1 062,363** |
| 5,700 | 19,030 700 | 3 069,700 | 327 200 | 152 200 | **81 585 500** | 59 063 923 | 19,035 938 | 3 112 349 | 330 631 | 153 837 | **81 696 678** |

S

# Abstract B —De

[Rx, 1 is recorded for every 10 R
The figures in thick type

| | Budget Estimate, 1888-89 | | | | | |
|---|---|---|---|---|---|---|
| | India | | | England | Exchange † | T |
| | Imperial | Provincial | Local | | | |
| | Rx | Rx | Rx | £ | Rx | |
| **A —Direct Demands on the Revenues** | | | | | | |
| 1 —Refunds and Drawbacks | 130 000 | 61 300 | 3,800 | | | |
| 2 —Assignments and Compensations | 570,100 | 923 900 | | | | 1 |
| Charges in respect of Collection viz | | | | | | |
| 3 —Land Revenue | 292 300 | 2 921 800 | 408,700 | 900 | 400 | 3, |
| 4 —Opium (including cost of Production) | 2 553 800 | | | 600 | 300 | 2, |
| 5 —Salt (including cost of Production) | 449 300 | 1,500 | | 100 | | |
| 6 —Stamps | [illegible]8 600 | 92 100 | | 64,400 | 27 100 | |
| 7 —Excise | 93 700 | 33 200 | 700 | 100 | .. | |
| 8 —Provincial Rates | | 46 860 | 10,800 | | | |
| 9 —Customs | 51 000 | 87 500 | | .. | | |
| 10 —Assessed Taxes | 15 100 | 12 200 | | | | |
| 11 —Forest | 345 100 | 422 500 | | 2 100 | 900 | |
| 12 —Registration | 94 200 | 93 300 | | | | |
| Total | 4 586 000 | 4 696,100 | 484,000 | 68 200 | 28 700 | 9, |
| **B —Interest** | | | | | | |
| 13 —Interest on Debt* other than that charged to Railways and Irrigation Works | 391,100 | | | 2 593,900 | 1,089,400 | 4, |
| 14 —Interest on other Obligations | 429 900 | | 2 400 | 500 | 200 | |
| Total | 822 000 | | 2 400 | 2 594 400 | 1 089 600 | 4, |
| **C —Post office Telegraph and Mint** | | | | | | |
| 15 —Post Office | 1 112 100 | 43,800 | 67,300 | 96 500 | 40,500 | 1 |
| 16 —Telegraph | 549 300 | 500 | | 131 100 | 55 100 | |
| 17 —Mint | 81 200 | | | 3 400 | 1 400 | |
| Total | 1 742 600 | 44 300 | 67,300 | 231,000 | 97,000 | 2 1 |
| **D —Salaries and Expenses of Civil Departments** | | | | | | |
| 18 —General Administration | 611 700 | 703 100 | 72,400 | 250 500 | 105 200 | 1 |
| 19 —Law and Justice { Courts of Law | 88 800 | 2 622,600 | | 1 400 | 600 | 2, |
| 19 —Law and Justice { Jails | 140 200 | 659 900 | 100 | | | |
| 20 —Police | 841 100 | 2 608 100 | 327,000 | .. | | 3 |
| 21 —Marine (including River Navigation) | 323 000 | 158 800 | 3,800 | 92 000 | 38 700 | |
| 22 Education | 17 400 | 741,800 | 570 200 | 1 300 | 500 | 1 |
| 23 —Ecclesiastical | 166 600 | | | 300 | 100 | |
| 24 —Medical | 39 200 | 580 300 | 160 700 | 7,900 | 3,000 | |
| 25 —Political | 651 510 | 16 100 | 3 10 | 27 300 | 11,500 | |
| 26 —Scientific and other Minor Departments | 264 400 | 124,400 | 28,900 | 20 000 | 8,400 | |
| Total | 3 151,900 | 8 215 000 | 1 163,400 | 400 000 | 168,000 | 13,( |
| **E —Miscellaneous Civil Charges** | | | | | | |
| 27 —Territorial and Political Pensions | 552 600 | | | 12,500 | 5,200 | |
| 28 —Civil Furlough and Absentee Allowances | 3 100 | | | 217 000 | 91 100 | |
| 29 —Superannuation Allowances and Pensions | 92 500 | 636 700 | 2,500 | 1 618 000 | 679 600 | 3 |
| 30.—Stationery and Printing | 62 200 | 382 900 | 3,800 | 111 700 | 46 900 | |
| 32 —Miscellaneous | 103 000 | 112 800 | 8[illegible],400 | 3 600 | 12 800 | |
| Total | 813,400 | 1 132,400 | 86 700 | 1 989 800 | 835 600 | 4, |
| **F —Famine Relief and Insurance** | | | | | | |
| 33 —Famine Relief | | 500 | | | | |
| 35 —Construction of Protective Irrigation Works | 72 700 | | | | | |
| Total | 72 700 | 500 | | | .. | |
| Carried over | 11 198 600 | 14,088 300 | 1 803 800 | 5 283,400 | 2,218 900 | 34, |

| | Budget Estimate 1888-89 | | | |
|---|---|---|---|---|
| | India | England | Exchange. | T |
| * The Interest on Debt is distributed as follows:— | Rx | £ | Rx | |
| Interest on Debt (other than that charged to Railways and Irrigation Works) as above | 392,100 | 2 593,900 | 1,089,400 | 4, |
| Under Railway Revenue Account | 2 706 400 | 549 200 | 230,700 | 3 |
| Under Irrigation | 1,046,700 | .. | | 1, |
| Total | 4,145,200 | 3 143 100 | 1 320 100 | 8, |

## of Expenditure

respect of transactions in Indi including those of Exchange ) which appear in the General Account

| Revised Estimate 1888 89 | | | | | | Accounts 1888 89 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| India | | | England | Exchange † | Total | India | | | England | Exchange † | Total |
| Imperial | Provincial | Local | | | | Imperial | Provincial | Local | | | |
| Rx | Rx | Rx | £ | Rx | Rx | Rx | Rx | Rs. | £ | Rx | Rx |
| 152 100 | 63 700 | 12 900 | | | 228 700 | 152 174 | 60 349 | 16,095 | | | 228 6 |
| 550 700 | 929,100 | | | | 1,479,800 | 549,218 | 937 0 7 | | | | 1 486 2 |
| 267 200 | 2 769 800 | 500 900 | 700 | 300 | 3 538 900 | 259 038 | 2 761 102 | 492 961 | 584 | 272 | 3 513 9 |
| 2,647 300 | | | 800 | 400 | 2 648 500 | 2,596 772 | | | 773 | 360 | 2 597 9 |
| 419,300 | 2,500 | | 300 | 100 | 422 200 | 410 257 | 2 341 | | 260 | 121 | 4 2 9 |
| —10 200 | 94 500 | | 48 000 | 22 300 | 154 600 | —9 221 | 94 36 | | 47 265 | 21 992 | 154 1 |
| 101 300 | 35 700 | 600 | 200 | 100 | 137 900 | 101 341 | 35 858 | 562 | 123 | 57 | 137 9 |
| | 51 800 | 10 200 | | | 62 000 | | 50 497 | 8 886 | | | 59 3 |
| 48 700 | 86,000 | | 100 | | 134,800 | 48 377 | 85 343 | | 121 | 56 | 133 8 |
| 16 000 | 12 400 | | | | 28 400 | 15 196 | 1 132 | | | | 27 1 |
| 395 800 | 411 000 | | 2 400 | 1 100 | 810 300 | 386 476 | 402 019 | | 2 392 | 1 113 | 79 0 |
| 96,300 | 95,400 | | | | 191 700 | 97 173 | 96,508 | | | | 193 68 |
| 4,684,500 | 4,551 900 | 524 600 | 52,500 | 24 300 | 9,837 800 | 4,606 801 | 4 537 102 | 518,504 | 51 518 | 23 971 | 9 737 8 |
| 315 900 | 48 800 | | 2 662 000 | 1 237 800 | 4,264,500 | 326 798 | 47 390 | | 2 662 056 | 1 238 609 | 4 274 8 |
| 433 300 | 400 | 2 300 | 500 | 200 | 436 700 | 434 662 | | 2 341 | 275 | 128 | 437,4 |
| 749 200 | 49,200 | 2 300 | 2 662 500 | 1 238 000 | 4 701,200 | 761 460 | 47 390 | 2 341 | 2 662 331 | 1 238 737 | 4 712,2 |
| 1 108 200 | 41 400 | 67 900 | 89 300 | 41 500 | 1 348 300 | 1 106 403 | 41 169 | 70 117 | 85 146 | 39,617 | 342 4 |
| 571 200 | 500 | | 102 100 | 47 500 | 721 300 | 553 558 | 453 | | 98 330 | 45 751 | 704,0 |
| 87 300 | | | 7,300 | 3 400 | 98 000 | 89 118 | | | 7 404 | 3 445 | 99 9 |
| 1 766 700 | 41 900 | 67 900 | 198 700 | 92 400 | 2 167 600 | 1 755 079 | 41 622 | 70 117 | 190 880 | 88 813 | 2 146 |
| 597,400 | 711 300 | 86 600 | 243 100 | 113 100 | 1 751 500 | 593 342 | 713 930 | 84 147 | 241 412 | 112 325 | 1 745 1 |
| 82 600 | 2 602 400 | 500 | 700 | 300 | 2 686 500 | 83 890 | 2 608 606 | 817 | 64 | 298 | 2 604 2 |
| 163 ,00 | 606 300 | 100 | | | 829 800 | 58 109 | 675 996 | 78 | | | 834 1 |
| 881 800 | 2 58 500 | 306 400 | | | 3 770 700 | 880 736 | 2 567 434 | 306 124 | | | 3 754 2 |
| 286 000 | 144 800 | 2 6 0 | 97 500 | 45 300 | 576 200 | 276 424 | 149 447 | 2 42 | 102 364 | 47 628 | 578 2 |
| 16 000 | 725 200 | 566 400 | 1 200 | 600 | 1 309 400 | 15 [illegible] | 719 139 | 557 732 | 1,085 | 504 | 1 293 6 |
| 158 000 | | | 500 | 200 | 158 700 | 156 050 | | 7 | 545 | 254 | 156 8 |
| 32 300 | 560 300 | 164 000 | 6,900 | 3 200 | 766 700 | 33 076 | 559 202 | 169 972 | 6 813 | 3 170 | 772 2 |
| 668 500 | 54,100 | 300 | 29 700 | 13 800 | 760 400 | 659 555 | 52 691 | 322 | 29 772 | 13,853 | 756 1 |
| 241 300 | 125 500 | 27 700 | 18,800 | 8 800 | 422 100 | 252 361 | 121 835 | 26 643 | 18 831 | 8 762 | 428,4 |
| 3,127,300 | 8 172 400 | 1 154 600 | 398 400 | 185,300 | 13,038 000 | 3 108 743 | 8 168,280 | 1 148 263 | 401 463 | 186 794 | 13 013 5 |
| 509 800 | | | 21 200 | * 9 900 | 540 900 | 516 905 | | | 18 257 | 8 495 | 543 6 |
| 8 700 | | | 214,000 | 99 500 | 322 200 | 1 180 | | | 216 503 | 100 735 | 318,4 |
| 85 200 | 660 000 | 2,500 | 1 618 000 | 752 400 | 3 118,100 | 86 778 | 663 757 | 1 959 | 1 612,200 | 750 129 | 3 114 8 |
| 68 300 | 382 200 | 5 400 | 55 000 | 25 600 | 536 500 | 57 126 | 382 593 | 6 2 9 | 53 535 | 24 909 | 524 3 |
| 131 900 | 113 900 | 87,400 | 30 700 | 14,300 | 378 200 | 128 38 | 116 190 | 87 224 | 35 184 | 6 37 | 383 |
| 803,900 | 1 156 100 | 95 300 | 1 938 900 | 901 700 | 4,895,900 | 790 127 | 1 162 540 | 95 392 | 1 935 67) | 900,638 | 4 884 3 |
| | 10,200 | | | | 10,200 | | 5 692 | 2 107 | | | 7 7 |
| 72 700 | | | | | 72 700 | 70 537 | | | | | 70 5 |
| 72 700 | 10,200 | | | | 82 900 | 70 537 | 5 692 | 2 107 | | | 78 3 |
| 11,294,300 | 13,981 700 | 1 844,700 | 5 251 000 | 2,441 700 | 34,723 400 | 11 092 747 | 13 962 626 | 1 836 724 | 5 241 871 | 2 438 953 | 34,572 ( |

| Revised Estimate 1888-89 | | | | Accounts 1888-89 | | | |
|---|---|---|---|---|---|---|---|
| India | England | Exchange | Total | India | England | Exchange | Total |
| Rx | £ | Rx | Rx | Rx | £ | Rx | Rx |
| 364,700 | 2,662 000 | 1 237,800 | 4,264 500 | 374,188 | 2 662 56 | 1 238 609 | 4,274 853 |
| (a)2,688,200 | 631 900 | 293 800 | 3 613 900 | (a)2 692,498 | 631 812 | 293,971 | 3 618 281 |
| 1,041,400 | ) | ( | 1 041 400 | 1 040,717 | | | 1 040 717 |
| 4,094,300 | 3 293,900 | 1,531,600 | 8 919 800 | 4,107,403 | 3,293,868 | 1,532,580 | 8,933 851 |

(a) Includes 19 400 and 19,413 charged to State Railways—Interest on Capital deposited by Companies respectively

# Abstract B.—*Details*

[Rx 1 is recorded for every 10 Rupees

| Heads of Expenditure | Budget Estimate, 1888-89. India. Imperial | Provincial | Local | England | Exchange * | Total |
|---|---|---|---|---|---|---|
| | Rx | Rx | Rx | £ | Rx | Rx |
| Brought forward | 11 188 600 | 14 088 300 | 1 803 800 | 5 283,400 | 2 218 900 | 34,583,000 |
| G—37—**Construction of Railways** (charged against Revenue in addition to that under Famine Insurance) | | 43 800 | | | | 43,800 |
| **H—Railway Revenue Account** | | | | | | |
| 38—State Railway | | | | | | |
| Working Expenses | 5 178 000 | 804 200 | | | | 5 982 200 |
| Interest on Debt | 2 244 100 | 462 300 | | 549,200 | 230,700 | 3,486 300 |
| Annuities in purchase of Railways | | | | 1 668 700 | 709 300 | 2 398 000 |
| Interest on Capital deposited by Companies | 400 | | | 635 600 | 295,400 | 931 400 |
| 39—Guaranteed Companies: | | | | | | |
| Surplus Profits Land and Supervision | 527 00 | | | | | 527 500 |
| Interest | 8 500 | | | 2 722 000 | 1 143 200 | 3 873 700 |
| 40—Subsidized Companies Land &c | 17 500 | 14 700 | | | | 32 200 |
| 41—Miscellaneous Railway Expenditure | 60 000 | 8 300 | | | | 68 300 |
| Total | 8 036 000 | 1 289 500 | | 5 615 500 | 2 358 600 | 17 299 600 |
| **J—Irrigation** | | | | | | |
| 42—Major Works | | | | | | |
| Working Expenses | 310 400 | 360,400 | | | | 670 800 |
| Interest on Debt | 536 300 | 51 400 | | | | 1 046 700 |
| 43—Minor Works and Navigation | 282 700 | 566 700 | 800 | 10 300 | 4 300 | 864,800 |
| Total | 1 129 400 | 1 437 500 | 800 | 10 30 | 4 300 | 2 582 300 |
| **K—Buildings and Roads** | | | | | | |
| 44—Military Works | 1 155 300 | | | 1 400 | 600 | 1 157 300 |
| 45—Civil Works | 803 000 | 1 944 800 | 1 543 200 | 101 800 | 42 800 | 4 435 600 |
| Total | 1 958 300 | 1 944 800 | 1 543 200 | 103 200 | 43 400 | 5 552 500 |
| **L—Army Services** | | | | | | |
| 46—Army | | | | | | |
| Effective | 13 752 300 | | | 1 741 800 | 73 600 | 16 225 700 |
| Non Effective | 877 700 | | | 2 0 8 000 | 847,600 | 3 743,300 |
| Total | 14 630 000 | | | 3 759 800 | 1 579 200 | 19 569 000 |
| **L—Special Defence Works** | | | | | | |
| 47—Special Defence Works | 500 000 | | | 437 700 | 183 800 | 1 121,500 |
| Total Expenditure Imperial and Provincial | 37 442 300 | 18 803,900 | 3 347 800 | 15 209 900 | 6 388 200 | 81 192 100 |
| Transfers between Provincial and Local | | +333 300 | —333 300 | | | |
| M—*Add*—Portion of Allotments to Provincial Governments not spent by them in the year | | +26 400 | +45 200 | | | —483,600 |
| *Deduct*—Portion of Provincial Expenditure defrayed from Provincial balances | | —493 400 | —61 800 | | | |
| **Total Expenditure charged against Revenue** | 37 442 300 | 18 670 200 | 2 997 900 | 15 209 900 | 6 388 200 | 80 708 500 |

| | Budget Estimate 1888-89. India | England | Exchange. | Total |
|---|---|---|---|---|
| | Rx | £ | Rx | Rx |
| **N—Expenditure not charged to Revenue—** | | | | |
| Capital Expenditure on Railways and Irrigation Works— | | | | |
| 48—State Railways | 2,062 800 | 973,000 | 408 700 | 3 444,500 |
| 49—Irrigation Works | 600 000 | | | 600,000 |
| Total | 2 662 800 | 973 000 | 408 700 | 4,044,500 |
| 50—Capital charge involved in Redemption of Liabilities, &c | .. | | | |

# ˉxpenditure—continued

of transactions in *India* including those of Exchange ]

| | R VISED ESTIM TE 1888-89 | | | | | ACCOUNTS 1888-89 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | India. | | England | Exchange * | Total | India | | | England | Exchange * | Total |
| | [ rovincial | Local | | | | Imperial | Provincial | Local | | | |
| | *Rx* | *Rx* | £ | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | £ | *Rx* | *Rx* |
| 10 | 13,981 00 | 1 844 700 | 5 251 000 | 2 441 700 | 34 723 400 | 1 092 747 | 13 962 626 | 1 836 724 | 5 241 871 | 2 438 953 | 34 572,921 |
| | 18 000 | | | | **18 000** | | 22 401 | | | | **22 401** |
| 10 | 828 600 | | | | 6 043 400 | 5 241 911 | 817 345 | | | | 6 059 256 |
| o | 457 500 | | 631 900 | 293 800 | 3 594 500 | 2 216 121 | 4,6 ,62 | | 631 8 2 | 293 971 | 3 598 866 |
| | | | 1 688 600 | 785 200 | 2 473 8 0 | | | | 1 688,558 | 785 657 | 2 474 215 |
| ) | | | 634 300 | 294 900 | 948 000 | 19 703 | | | 634 482 | 295 214 | 949,399 |
| 10 | | | | | 569 1 0 | 614 540 | | | | | 614 540 |
| o | | | 2 697,800 | 1 254 500 | 3 9 9 500 | 6 67 | | | 2 697 388 | 1 255 048 | 3,959 107 |
| 10 | 14 500 | | | | 2) 000 | 13 63 | 14 439 | | | | 28 071 |
| .o | 19 000 | | | | 75 00 | 54 398 | 16 236 | | | | 70 634 |
| 10 | 1 319 600 | | 5 652 600 | 2 628 400 | **17 652 500** | 8 166 976 | 1 304 982 | | 5 652 240 | 2 629 890 | **17 754 088** |
| | 363 101 | | | | 7 9 400 | 358 547 | 363 129 | | | | 721 676 |
| 10 | 508 500 | | | | 1 041 400 | 532 5 7 | 505 2 10 | | | | 1 040 717 |
| o | 5( 400 | 1 100 | 400 | 200 | 870 000 | 307 465 | 551 589 | 966 | 376 | 175 | 860 571 |
| 10 | 1 434 000 | 1 100 | 400 | 200 | **2 6,0 800** | 1 198 529 | 1 4 2 9 8 | 9(6 | 376 | 175 | **2 622 964** |
| o | | | 10 000 | 4 700 | 1 11 200 | 1 09 979 | | | 10 392 | 4 83 | 1 108,206 |
| o | 1 822 700 | 1 475 5 0 | 100 300 | 4( 6 | 4 214 000 | 745 071 | 1 814,931 | 1 497 621 | 98 891 | 46 0 2 | 4 202 526 |
| o | 1 822 700 | 1 475 00 | 11( 300 | 51 3 0 | **5 329 200** | 1 838 50 | 1 814 931 | 1 497 6 1 | 109 283 | 50 847 | **5 310,732** |
| 10 | | | 1 796 700 | 830 8 10 | 6 576 40( | 13 032 872 | | | 1 756 958 | 817 482 | 16 507,312 |
| | | | 1 989 1 | 924 900 | 3 95 100 | 87 7 9 | | | 1 989 247 | 925 563 | 3 794,529 |
| 10 | | | 3 7 5 8 10 | 1 755 700 | **20 371 500** | 14 812 591 | | | 3 746 205 | 1 743 045 | **20 301 841** |
| o | | | 251 40( | 116 900 | **818 300** | 447 823 | | | 233 246 | 108 526 | **789 595** |
| 10 | 18 576 000 | 3 321 300 | 15 041 500 | 6 994 200 | 81 584 100 | 37 556 716 | 18 527 858 | 3 335 311 | 14 983 221 | 6 971 436 | 81 374,542 |
| | +301 700 | −301 700 | | ... | | | +303 041 | −303 041 | | | |
| | +240 300 | +97 600 | | | +203 100 | | +270 831 | +85 974 | | | +285 118 |
| | − 87 300 | −47 500 | | | | | −65 792 | −5 895 | | | |
| 10 | 19 030 700 | 3 069 700 | 15 041 500 | ( 994,200 | **81 787,200** | 37 56 716 | 19,035 938 | 3 112 349 | 14 983 221 | 6 971 436 | **81 659,660** |

| | REVISED ESTIMATE 888-89 | | | ACCOUNTS 1885 89 | | | |
|---|---|---|---|---|---|---|---|
| | England | Exchange | Total | India | England | Exchange | T tal |
| | £ | *Rx* | *Rx* | *Rx* | £ | *Rx* | *Rx* |
| 10 | 788 000 | 366 400 | 1 364 800 | 45 87( | 772 021 | 359,214 | 1 178 111 |
| 10 | 4,200 | 2 000 | 493 ( 00 | 453 506 | 4 357 | 2 027 | 459 890 |
| 10 | 792 200 | 368 100 | **1,857 800** | 500 382 | 776 378 | 361 241 | **1 638 001** |
| | 10,336,000 | | **10 336 000** | | 10 336 049 | .. | **10,336 049** |

# Abstract B.—*Details*

[Rx 1 is recorded for every 10 Rupees

| Heads of Expenditure | Budget Estimate, 1888-89 | | | | | |
|---|---|---|---|---|---|---|
| | India | | | England | Exchange * | Total |
| | Imperial | Provincial | Local | | | |
| | *Rx* | *Rx* | *Rx* | £ | *Rx* | *Rx* |
| Brought forward | 11 188 600 | 14,088 300 | 1 803 800 | 5 283 400 | 2 218 900 | 34,583 000 |
| 3 —37 —**Construction of Railways** (charged against Revenue in addition to that under Famine Insurance) | | 43 800 | | | | 43,800 |
| **H —Railway Revenue Account** | | | | | | * |
| 38 —State Railways | | | | | | |
| Working Expenses | 5 178 000 | 804 200 | | | | 5 982 200 |
| Interest on Debt | 2 244 100 | 462 300 | | 549,200 | 230 700 | 3,480 300 |
| Annuities in purchase of Railways | | | | 1 688 700 | 709,300 | 2 398 000 |
| Interest on Capital deposited by Companies | 400 | | | 655 600 | 275,400 | 931,400 |
| 39 —Guaranteed Companies: | | | | | | |
| Surplus Profits Land and Supervision | 527 00 | | | | | 527,500 |
| Interest | 8 500 | | | 2 722 000 | 1 143,200 | 3 873 700 |
| 40 —Subsidized Companies Land &c | 17 500 | 14 700 | | | | 32 200 |
| 41 —Miscellaneous Railway Expenditure | 60,000 | 8 300 | | | | 68 300 |
| Total | 8 036,000 | 1 289 500 | | 5 615 500 | 2 358,600 | 17 299 600 |
| **J —Irrigation** | | | | | | |
| 42 —Major Works | | | | | | |
| Working Expenses | 310 400 | 360,400 | | | | 670 800 |
| Interest on Debt | 536 300 | 51 400 | | | | 1 046 700 |
| 43 —Minor Works and Navigation | 282 700 | 566 700 | 800 | 10 300 | 4 300 | 864,800 |
| Total | 1 129 400 | 1 437 500 | 800 | 10 300 | 4 300 | 2 582 300 |
| **K —Buildings and Roads** | | | | | | |
| 44 —Military Works | 1 155 300 | | | 1 400 | 600 | 1 157 300 |
| 45 —Civil Works | 803 000 | 1 944 800 | 1 543 200 | 101 800 | 42 800 | 4 435 600 |
| Total | 1 958 300 | 1 944,800 | 1 543 200 | 103,200 | 43 400 | 5 592 900 |
| **L —Army Services** | | | | | | |
| 46 —Army: | | | | | | |
| Effective | 13 752 300 | | | 1 741 800 | 73 ,600 | 16 225 700 |
| Non-Effective | 877 700 | | | 2 018 000 | 847,600 | 3 743,300 |
| Total | 14 630 000 | | | 3 759,800 | 1 579 200 | 19 569 000 |
| **L —Special Defence Works** | | | | | | |
| 47 —Special Defence Works | 500 000 | | | 437 700 | 183 800 | 1 121,500 |
| Total Expenditure Imperial and Provincial | 37 442,300 | 18,803,900 | 3 347 800 | 15 209 900 | 6 388 200 | 81 192 100 |
| Transfers between Provincial and Local | | +333 300 | —333 300 | | | |
| M.—*Add*—Portion of Allotments to Provincial Governments not spent by them in the year | | +,26 400 | +45 200 | } | | —483,600 |
| *Deduct*—Portion of Provincial Expenditure defrayed from Provincial balances | | —493 400 | —61 800 | | | |
| **Total Expenditure charged against Revenue** | 37,442 300 | 18 670 200 | 2 997,900 | 15 209,900 | 6 388 200 | 80,708,500 |

| | Budget Estimate 1888-89. | | | |
|---|---|---|---|---|
| | India | England | Exchange | Total |
| | *Rx* | £ | *Rx* | *Rx* |
| **N —Expenditure not charged to Revenue—** | | | | |
| Capital Expenditure on Railways and Irrigation Works— | | | | |
| 48 —State Railways | 2,062 800 | 973 000 | 408,700 | 3,444,500 |
| 49 —Irrigation Works | 600 000 | | | 600,000 |
| Total | 2 662 800 | 973 000 | 408,700 | 4,044,500 |
| 50 —Capital charge involved in Redemption of Liabilities, &c | | | ... | |

* See foot-note to Abstract A., p 926.

## *Expenditure*—continued

t of transactions in *India* including those of ' Exchange ']

| | Revised Estimate 1888-89 | | | | | Accounts 1888-89 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| India. | | | | | | India | | | | | |
| l | Provincial | Local | England | Exchange * | Total | Imperial | Provincial | Local | England | Exchange * | Total |
| | Rx | Rx | £ | Rx | Rx | Rx | Rx | Rx | £ | Rx | Rx |
| 00 | 13 981 ,00 | 1 844,700 | 5 251 000 | 2 441 700 | 34 723 400 | 1 092 747 | 13 962 626 | 1 836 724 | 5 241 871 | 2 438 953 | 34,572,921 |
| | 18 000 | | | | 18 000 | | 22 401 | | | | 22 401 |
| 0 | 828 600 | | | | 6 043 400 | 5 241 911 | 817 345 | | | | 6 059 256 |
| 00 | 457 500 | | 631 900 | 233 800 | 3 594 500 | 2 216 21 | 436 362 | | 631 8 2 | 293 971 | 3 598 866 |
| | | | 1 688 600 | 785 200 | 2 473 800 | | | | 1 688 558 | 78 657 | 2 474 215 |
| 0 | | | 634 300 | 294 900 | 948 000 | 19 703 | | | 634 482 | 295 214 | 949 399 |
| 0 | | | | | 569 1 0 | 614 540 | | | | | 614 540 |
| 00 | | | 2 697 800 | 1 254 500 | 3 9 9 500 | 6 671 | | | 2 697 388 | 1 255 048 | 3 959 107 |
| 0 | 14 500 | | | | 2) 000 | 13 632 | 14 439 | | | | 28 071 |
| 0 | 19 000 | | | | 75 000 | 54 398 | 16 236 | | | | 70 634 |
| 0 | 1 319 600 | | 5 652 600 | 2 628 400 | 17 652 900 | 8 166 976 | 1 304 982 | | 5 652 240 | 2 629 890 | 17 754 088 |
| 0 | 363 100 | | | | 719 400 | 358 547 | 363 129 | | | | 721 676 |
| | 508 500 | | | | 1 041 400 | 532 5 7 | 506 200 | | | | 1 040 717 |
| 00 | 562 400 | 1 100 | 400 | 200 | 87 000 | 307 465 | 551 589 | 966 | 376 | 175 | 860,571 |
| 0 | 1 434 000 | 1 00 | 400 | 200 | 2 630 800 | 1 198 529 | 1 422 918 | 966 | 376 | 175 | 2 622 964 |
| 00 | | | 10 000 | 4 70 | 1 11 200 | 1 09 979 | | | 10 392 | 4 83 | 1 108 206 |
| 00 | 1 822 700 | 1 475 500 | 100 300 | 46 600 | 4 214 000 | 745 071 | 1 814,931 | 1 497 621 | 98 891 | 46 012 | 4 202 526 |
| 0 | 1 812 700 | 1 475 00 | 110 300 | 51 3 0 | 5 329 200 | 1 838 050 | 1 814,931 | 1 497 621 | 109 283 | 50 847 | 5 310,732 |
| 00 | | | 1 796 700 | 830 8 0 | 6 576 400 | 13 032 872 | | | 1 756 958 | 817 482 | 16 507 312 |
| 0 | | | 1 389 1 0 | 924 900 | 3 795 100 | 879 719 | | | 1 989 247 | 925 563 | 3 794 529 |
| 00 | | | 3 7 5 8 0 | 755 700 | 20 371 500 | 14 812 591 | | | 3 746 2 5 | 1 743 045 | 20 301 841 |
| 00 | | | 251 400 | 116 900 | 818 300 | 447 823 | | | 233 246 | 108 526 | 789,595 |
| 00 | 18 576 000 | 3 321 300 | 15 041 500 | 6 994 200 | 81 584 100 | 37 556 716 | 18 527 858 | 3 335 311 | 14 983 221 | 6 971 436 | 81 374,542 |
| | +301 700 | −301,700 | | ... | | | +303 041 | −303 041 | | | |
| | +240,300 | +97 600 | } | | +203 100 | { | +270 831 | +85 974 | } | | +285 118 |
| | − 87 300 | −47 500 | | | | | −65 792 | −5 895 | | | |
| 00 | 19,030 700 | 3,069 700 | 15 041 500 | 6 994,200 | 81 787,200 | 37 556 716 | 19,035 938 | 3 112 349 | 14,983 221 | 6 971,436 | 81 659 660 |

| | Revised Estimate 1888-89 | | | Accounts 1888-89 | | | |
|---|---|---|---|---|---|---|---|
| | England | Exchange. | Total | India | England | Exchange | Total |
| | £ | Rx | Rx | Rx | £ | Rx | Rx |
| 00 | 788 000 | 366 400 | 1 364 800 | 46 876 | 772 021 | 359 214 | 1 178 11 |
| 00 | 4 200 | 2 000 | 493,000 | 433 506 | 4 357 | 2 027 | 459 890 |
| 00 | 792 200 | 368 400 | 1 857,800 | 500 382 | 776 378 | 361 241 | 1 638 001 |
| | 10,336,000 | | 10,336,000 | [illegible] | 10,336,049 | ... | 10,336,049 |

# Abstract C.—*Details of Receipts and Disburse*

[Rx. 1 is recorded for every 10 Rupees
The figures in thick typ

| | Budget Estimate 1888-89 | | | Revised Estimate, 1888-89 | | | Accounts, 1888-8 | | |
|---|---|---|---|---|---|---|---|---|---|
| | India | England | Total | India | England | Total | India | England | |
| | *Rx* | £ | *Rx* | *Rx* | £ | *Rx* | *Rx* | £ | |
| Revenue (from Abstract A) | 79 753 200 | 181 200 | 79 934,400 | 81 106 100 | 327 200 | 81 433,300 | 81 212 210 | 330 631 | |
| Exchange added to Revenue | 76 100 | | 76 100 | 152,200 | | 152 200 | 153 837 | | |
| Total | 79 829 300 | 181 200 | 80,010,500 | 81 258,300 | 327 200 | 81,585 500 | 81 366,047 | 330,631 | |
| **O—Permanent Debt incurred—** | | | | | | | | | |
| *Sterling Debt—* | | | | | | | | | |
| 3½ p c Indian Stock | | | | | 4,030,700 | | | 4 030,678 | |
| 3 p c Stock | | | | | 6 921,000 | | | 6 921 049 | |
| Debenture and Debenture Stock | | | | | 3 415 000 | | | 3 415 000 | |
| *Rupee Debt—* | | | | | | | | | |
| 4 p c Rupee Loan | 3 000 000 | | | 4 630,300 | | | 3 000 000 | | |
| Stock Notes | 1 500 | | | 2 300 | | | 2 073 | | |
| Total | 3 001,500 | | 3,001 500 | 4 632 600 | 14,366 700 | 18,999 300 | 3 00 073 | 14 366,727 | |
| Net | | | **2 998,500** | | | **13 413,500** | | | 1 |
| **P—Unfunded Debt—** | | | | | | | | | |
| Special Loan | | | | 17 500 | | | | | |
| Treasury Notes | | | | | | | 913 | | |
| Deposits of Service Funds | 128 800 | | | 126 700 | | | 128,454 | | |
| Savings Bank Deposits | 4 974,900 | | | 5 387 200 | | | 5 343 103 | | |
| Total | 5 103 700 | | 5 103 700 | 5 531 400 | | 5,531 400 | 5 472,490 | | |
| Net | | | **845,300** | | | **1,043,700** | | | |
| **Q—Deposits and Advances—** | | | | | | | | | |
| Balances of Provincial Allotments | 71 600 | | | 337 900 | | | 356 805 | | |
| Excluded Local Funds | 611 100 | | | 612 400 | | | 700,998 | | |
| Political and Railway Funds | 226,400 | | | 3 600 | | | 254,877 | | |
| Departmental and Judicial Deposits | 13,539 100 | | | 13,507,400 | | | 13,861 523 | | |
| Advances | 6,934 100 | 49,800 | | 9,248 600 | 5,800 | | 9,679,831 | 5 1 7 | |
| Suspense Accounts | 27,500 | | | 58 800 | | | 165 053 | | |
| Exchange on Remittance Accounts (net) | 564,600 | | | | | | | | |
| Miscellaneous | 33 400 | | | 49 700 | 500 | | 379 513 | | |
| Total | 22 007 800 | 49,800 | 22 057,600 | 23,818 400 | 6 300 | 23 824 700 | 25,398,600 | 5 137 | |
| Net | | | **0** | | | **0** | | | |
| Carried over | 109,942 300 | 231 000 | | 115,240,700 | 14,700,200 | | 115 239 210 | 14,702 495 | |

## ther than Revenue and Expenditure

transactions in India, including those of Exchange "]
ch appear in the General Account

| | Budget Estimate 1888-89 | | | Revised Estimate 1888-89 | | | Accounts 1888-89 | | |
|---|---|---|---|---|---|---|---|---|---|
| | India | England | Total | India | England | Total | India | England | Total |
| | Rx | £ | Rx | Rx | £ | Rx | Rx | £ | Rx |
| Expenditure Imperial and Provincial (from Abstract B) | 59,594,000 | 15 209,900 | 74,803,900 | 59 548,400 | 15,041,500 | 74 589,900 | 59 419 885 | 14,983 221 | 74,403 106 |
| xchange charged as Expenditure | 6,388,200 | | 6 388 200 | 6,994,200 | | 6,994 200 | 6,971,436 | | 6,971,436 |
| *Add*—Provincial Surpluses, transferred to Deposits | 71 600 | | 71 600 | 337,900 | | 337,900 | 356 805 | | 356 805 |
| *Deduct*—Provincial Deficits, charged against Deposits" | —555,200 | | —555,200 | —134,800 | | —134 800 | —71 687 | | —71,687 |
| TOTAL | 65 498 600 | 15 209 900 | 80 708 500 | 66 745 700 | 15 041,500 | 81 787 200 | 66 676,439 | 14,983,221 | 81,659 660 |
| xpenditure not charged to Revenue— | | | | | | | | | |
| Capital Expenditure on Public Works not charged against Revenue | 2 662,800 | 973 000 | | 697 200 | 792 200 | | 500,382 | 776 378 | |
| Capital charges involved in Redemption of Liabilities &c | | | | | 10 336 000 | | | 10,336 049 | |
| *Add—Exchange on Rx penditure not charged to Revenue* | 408 700 | | | 368 400 | | | 361 241 | | |
| TOTAL | 3 071 500 | 973 000 | 4 044 500 | 1 065,600 | 11 128 200 | 12 193 800 | 861 623 | 11 112,427 | 11 974 050 |
| O—Permanent Debt discharged— | | | | | | | | | |
| *Sterling Debt*— | | | | | | | | | |
| India 5 p c Stock | | | | | | | | 18 | |
| 4 p c Stock | | | | | 3 730 700 | | | 3 667 608 | |
| *Rupee Debt*— | | | | | | | | | |
| 5½ p c Loan | | | | | | | 300 | .. | |
| 5 p c Loan | | | | | | | 150 | .. | |
| 4½ p c Loan | | | | 1 490,000 | | | 210 915 | | |
| 4 p c Loans | | | | | | | 210 | | |
| Loans under discharge | 1 090 | | | 216 100 | | | | | |
| Povincial Debentures | 2 000 | .. | | 1,400 | | | | | |
| Stock Notes | | | | 147 600 | | | 1 718 | | |
| TOTAL | 3 000 | | 3 000 | 1 855 100 | 3 730 700 | 5 585 800 | 213 293 | 3,667 626 | 3 880 919 |
| NET | | | 0 | | | 0 | | | 0 |
| P—Unfunded Debt— | | | | | | | | | |
| Special Loans | 200 | | | 200 | | | 221 | | |
| Treasury Notes | | | | | | | 82 | | |
| Deposits of Service Funds | 76 300 | | | 81,600 | | | 81,295 | | |
| Savings Bank Deposits | 4 181,900 | | | 4,405,900 | | | 4,400 518 | | |
| TOTAL | 4 258 400 | | 4,258,400 | 4,487 700 | | 4,487 700 | 4,482 116 | | 4,482 116 |
| NET | | | 0 | | | 0 | | | 0 |
| Q.—Deposits and Advances— | | | | | | | | | |
| Balances of Provincial Allotments | 555,200 | | | 134 800 | | | 71 687 | | |
| Excluded Local Funds | 612,700 | | | 607 800 | .. | | 678,468 | .. | |
| Political and Railway Funds | 264,000 | | | 100,700 | | | 343 131 | | |
| Departmental and Judicial Deposits | 13 516 700 | | | 13,508 800 | | | 13 694 114 | | |
| Advances | 7,042 100 | 45,300 | | 9 286,800 | 5 500 | | 9,483 433 | 5,346 | |
| Suspense Accounts | 28,400 | | | 17 200 | | | 85 539 | | |
| Exchange on Remittance Accounts (net) | | | | 499,000 | .. | | 512 798 | | |
| Miscellaneous | 334 100 | | | 403 500 | | | 878 574 | 61 | |
| TOTAL | 22 353,200 | 45,300 | 22,398 500 | 24 558 600 | 5,500 | 24,564,100 | 25 752 744 | 5 407 | 25 758 151 |
| NET | | | 340,900 | | | 739,400 | | | 354,414 |
| Carried over | 95 184,700 | 16 228 200 | | 98,712 700 | 29,905,900 | | 97 986,215 | 29 768 681 | |

# Abstract C —*Details of Receipts and Disburseme*

| | Budget Estimate 1888-89. | | | Revised Estimate, 1888-89 | | | Accounts 1888-89 | | |
|---|---|---|---|---|---|---|---|---|---|
| | India | England | Total. | India | England | Total | India. | England | Tot |
| | *Rx* | £ | *Rx* | *Rx* | £ | *Rx* | *Rx* | £ | *R* |
| Brought forward | 109 942 300 | 231 000 | | 115 240,700 | 14 700,200 | | 115 239,810 | 14,702,495 | |
| **R.—Loans to Municipalities, Native States &c.** | 183 200 | | 183 200 | 183 700 | | 183 700 | 296 429 | | 29 |
| NET | | | 0 | | | 0 | | | 0 |
| **S.—Capital Receipts from Railway Companies—** | | | | | | | | | |
| On Account of Subscribed Capital | | 5 66-,800 | | | 2 536 100 | | | 1 705 701 | |
| Repayments | 1,383 400 | | | 1 377 800 | 8 800 | | 1 412 915 | 13 890 | |
| TOTAL | 1 383 400 | 5 667 800 | 7 051 200 | 1 377 800 | 2 545 100 | 3 922 900 | 1 412 915 | 1 719 591 | 3 13 |
| NET | | | 0 | | | 0 | | | c |
| **T —Remittances—** | | | | | | | | | |
| Inland Money Orders | 12 794 100 | | | 12,635 000 | | | 12 781 372 | | |
| Other Departmental Accounts | 221 100 | | | 500 100 | | | 494 507 | | |
| Net Receipts by Civil Treasuries from— | | | | | | | | | |
| Post Office | 946 300 | | | 1 138 000 | | | 1,056 976 | | |
| Guaranteed Railways | 3 247,400 | | | 3 724 200 | | | 3,654,810 | | |
| Net Receipts from Civil Treasuries by— | | | | | | | | | |
| Telegraph | 30 900 | | | 32 900 | | | 233 | | |
| Marine | 288 500 | | | 270 6 0 | | | 242 490 | | |
| Military | 13 373 600 | | | 13 477 800 | | | 13 367 798 | | |
| Public Works | 5 290 900 | | | 3 421 900 | | | 2 787 517 | | |
| Remittance Account between England and India | 1 128 900 | 120 500 | | 1 303,000 | 151 300 | | 1 228 277 | 155 363 | |
| TOTAL | 37 330,700 | 120 500 | 37 451 200 | 36 503,500 | 151 300 | 36 654,800 | 35 613 990 | 155 363 | 35 76 |
| NET | | | 0 | | | 314,500 | | | 0 |
| **U —Secy of State s Bills drawn** | | 14 000,000 | 14 000 000 | | 14,310,100 | 14,310 100 | | 14 262 859 | 14,26 |
| **Total Receipts** | 148 839 600 | 20 019,300 | | 153 305 700 | 31 706 700 | | 152 562 544 | 30,840,308 | |
| **V —Opening Balance** | 13 733 085 | 5,614,329 | | 13 883 701 | 5 900 697 | | 13 883 701 | 5 900,697 | |
| **Grand Total** | 62 572 685 | 25,633 629 | | 167 189 401 | 37 607,397 | | 166 446,245 | 36 741 [illegible] | |

## *her than Revenue and Expenditure*—continued

| | Budget Estimate 1888-89 | | | Revised Estimate 1888-89 | | | Accounts 1888-89 | | |
|---|---|---|---|---|---|---|---|---|---|
| | India | England | Total | India | England | Total | India | England | Total |
| | Rx | £ | Rx | Rx | £ | Rx | Rx | £ | R |
| Brought forward | 95 84 700 | ( 228 20( | | 98 712 700 | 29,905 900 | | 97 986 5 | 20 ,68 6( | |
| – Loans to Municipalities Native States c. | 670 000 | | 670 000 | 694,600 | | 694 600 | 8(3 + 7 | | 9( 3 4 7 |
| Net | | | 486 800 | | | 510 000 | | | 566 978 |
| —Payments to Railway Companies on Capital Account— | | | | | | | | | |
| For discharge of Debenture | | 3 14 0( | | | 200 | | | 0 | |
| For Expenditure | 4 279 30( | 2 )( 1 3( | | 4 723 6 0 | 2 549 8 | | 4.7 9 9(4 | 2 443 88 | |
| Total | 4 279 300 | 5,915 30 | 1 194 60( | 4 7 3 60( | 2 550 00( | 7 273 60 | 4 7 9,)(4 | 2 414 081 | 7 1(4 4 |
| Net | | | 3 143 400 | | | 3 350 700 | | | 4 031 539 |
| —Remittances— | | | | | | | | | |
| Inland Money Orders | 12 794 1 10 | | | 12 635 000 | | | 12 758 144 | | |
| Other Local Remittances (net) | | | | | | | 4 8 6 | | |
| Other Departmental Accounts | 210 00( | | | 500 400 | | | 4 )8 680 | | |
| t Payments into Ci il i su e by— | | | | | | | | | |
| Post Office | 04( 3 | | | 1 38 000 | | | 4 ( ( | | |
| Guaranteed Railways | 3 47 40( | | | 3 7 4 00 | | | 3 (54 8 | | |
| t Iss s from Civ l T ea n t— | | | | | | | | | |
| T l g aph | 30 00( | | | 3 0 0 | | | ( ) | | |
| Mar n | 88 5 | | | 2 600 | | | 3 343 | | |
| Military | 3 3 ( | | | 13 477 80( | | | 3 48 | | |
| Public Works | 5 2)( 100 | | | 3 098 900 | | | 08 85 | | |
| Remittance Account between England and India | 108 2 0 | 1 1 7 | | 16 80( | 3 1 7 | | 3) 1 | 1 (8 310 | |
| Total | 36 308 800 | 1 211 7 | 37 0 50( | 35 38 6 0 | 1 3 70( | ( 340 300 | 34 4 4)8 | 1 (8 3 | 3 5 |
| Net | | | 69 300 | | | 0 | | | 39 455 |
| —Secretary of State s Bills paid | 14 548 500 | | 14 548 500 | 15 119 900 | | 15 110 000 | 5 03 ) 2 | | 15 030 972 |
| Total Disbursements | 150 991 300 | 23 355 200 | | 54 289 400 | 33 757 600 | | 53 4 5( | 33 48 7 | |
| —Closing Balance | 11 581 385 | 2 278 42) | | 12 900 001 | 3 849 797 | | 13 3 5 18) | 3 1 133 | |
| Grand Total | 162,572 685 | 25 633 (29 | | 167 189 401 | 37 6 7 397 | | 166 44( 24 | 3( 74 0 ) | |

T

# Abstract D.—*Account of Provincial and Local Savings charged to Revenu and held at the disposal of Provincial Governments under their Provincia Contracts*

## A —Provincial Balances

| | India | Central Provinces | Burma | Assam | Bengal | N W P & Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| **Budget Estimate 1888-89** | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* |
| Balance at end of 1887-88 (by Revised Estimates 1887 88) | | 180 259 | 116 443 | 50 407 | 359 892 | 298 306 | 170 369 | 492 205 | 443 778 | 2 111 659 |
| Added in 1888-89 | | | 19 600 | 6 800 | | | | | | 26 400 |
| Spent in 1888 89 | | 80 700 | | | 102 600 | 103 300 | 44 300 | 36 900 | 125 600 | 493,400 |
| Balance at end of 1888-89 | | 99 559 | 136 043 | 57 2[illegible]7 | 257 292 | 195 006 | 126 069 | 455 305 | 318 178 | 1 644 650 |
| **Revised Estimate 1888-89** | | | | | | | | | | |
| Balance at end of 1887-88 (by Accounts) | | 209 207 | 148 771 | 76 158 | 33[illegible] 899 | 38[illegible] 7[illegible]6 | 186 015 | 539 076 | 524 404 | 2 395 246 |
| Added in 1888 89 | | 5 300 | 22 5[illegible]0 | 36 0[illegible] | | 40 200 | 28 000 | 108 300 | | 240 300 |
| Spent in 1888 89 | | | | | 84 4[illegible]0 | | | | 2 900 | 87 300 |
| Balance at end of 1888 89 | | 214 507 | 171 [illegible]71 | 112 158 | 246 4[illegible]9 | 42[illegible] 916 | 2[illegible]4 015 | 647 376 | 521 504 | 2 548 246 |
| **Accounts 1888-89.** | | | | | | | | | | |
| Balance at end of 1887-88 | | ( ) 2[illegible] [illegible]06 | 148 771 | (a) 76 159 | 330 899 | 380 716 | 186 [illegible]15 | 539 076 | 5[illegible]4 404 | 2 395 [illegible]46 |
| Added in 1888-89 | | 22 583 | 11 560 | 26 343 | | 45 349 | 32 [illegible]43 | 113 912 | 18 322 | 270,831 |
| Spent in 1888 89 | | | | | 65 792 | | | | | 65 7[illegible]2 |
| Balance at end of 1888-89 | | 231 789 | 160 331 | 102 502 | 265 107 | 426 065 | 218 157 | 653 008 | 542 726 | 2 600 28[illegible] |

## B —Local Balances

NOTE —These balances do n[illegible]t [illegible]clude th[illegible] Balances of Deposits and Advances upon Local Fund Accounts.

| | India | Central Provinces | Burma | Assam | Bengal | N W P & Oudh | Punjab | Madras | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* |
| **Budget Estimate 1888-89** | | | | | | | | | | |
| Balance at end of 1887-88 (by Revised Estimates 1887 88) | 14 854 | 63 871 | 39 348 | 2 722 | 223 348 | 23 082 | 173 547 | 560 526 | 233,500 | 1 334 798 |
| Added in 1888 89 | 3 100 | | | | 29 600 | 12 500 | | | | 45 200 |
| Spent in 1888-89 | | 8 600 | 18 600 | 2 000 | | | 17 000 | 4 600 | 11 000 | 61,800 |
| Balance at end of 1888 89 | 17 954 | 55 271 | 20 748 | 722 | 252 948 | 5 582 | 156 547 | 555 926 | 222 500 | 1 318 198 |
| **Revised Estimate 1888-89** | | | | | | | | | | |
| Balance at end of 1887 88 (by Account ) | 12 544 | 62 749 | 51 416 | 2 465 | 222 135 | 16 177 | 190 602 | 578,386 | 257 629 | 1 394,10[illegible] |
| Added in 1888 89 | | | | | 59 100 | 1 100 | | | 37 400 | 97,600 |
| Spent in 1888 89 | 400 | 2 600 | 22 900 | 1 000 | | | 7 700 | 12,900 | | 47 500 |
| Balance at end of 1888 89 | 12 [illegible]44 | 60 149 | 28 516 | 1 465 | 281 235 | 17 277 | 182 902 | 565 486 | 295,029 | 1 444,20[illegible] |
| **Accounts 1888-89** | | | | | | | | | | |
| Balance at end of 1887-88 | 12 544 | 62 749 | (a) 51 417 | 2 465 | 222 135 | 16 177 | 190 602 | 578 386 | (a) 257 630 | 1 394 10[illegible] |
| Added in 1888 89 | | 16 093 | | | 8 392 | 1 200 | | 16 788 | 43,501 | 85 97[illegible] |
| Spent in 1888-89 | 622 | | 3 282 | 26 | | | 1 965 | .. | | 5 89[illegible] |
| Balance at end of 1888-89 | 11 922 | 78 842 | 48,135 | 2 439 | 230 527 | 17 377 | 188 637 | 595,174 | 301 131 | 1,474,18[illegible] |

(a) The differences from last year s closing balances are owing to conversion of Rs. into Rx

GOVERNMENT OF INDIA

# PUBLIC WORKS DEPARTMENT

## RAILWAY TRAFFIC

### RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE SECOND QUARTER OF 1889

No 0210 R T dated Calcutta the 10th February 1890

RESOLUTION—By the Government of India Public Works Department

Read again—

| | | |
|---|---|---|
| Public Works Department Resolution No | 39R T, dated | 13th January 1885 |
| " " " " | 1155R T, " | 15th December 1885 |
| " " " " " | 1213R T, " | 24th November 1886 |
| " " " " " | 1531R T, " | 30th December 1887 |
| " " " " " | 0191R T " | 24th January 1889 |
| " " " " | 496R T, " | 17th September 1889 |

Read also—

Docket from the Director General of Railways No 10 (Statistical), dated the 25th January 1890 forwarding the Abstract Returns of Accidents to Trains, &c, on the open lines of Railway in India for the quarter ended 30th June 1889

OBSERVATIONS —As compared with the average of the five* corresponding previous quarters, the number of accidents to trains, rolling stock, permanent way &c, shows an increase of 99, or 9 84 per cent, with an increase of 2 384 75 miles, or 18 68 per cent in the mean mileage open and of 1,105 661 miles, or 8 50 per cent in the train mileage The following are the Railways on which the more important fluctuations occurred —

| Railway | Number of accidents | Accidents: Increase | Accidents: Decrease | Accidents: Percentage of increase | Accidents: Percentage of decrease | Train mileage: Percentage of increase | Train mileage: Percentage of decrease |
|---|---|---|---|---|---|---|---|
| Rajputana Malwa | 185 | 32 | | 20 92 | | 24 96 | |
| Bengal Nágpur | 39 | 16 | | 69 57 | | | 10 22 |
| Southern Mahratta | 112 | 63 | | 128 57 | | 53 48 | |
| Indian Midland | 55 | (a)49 | | 816 67 | | 462 60 | |
| North Western | 107 | | 59 | | 35 54 | 19 84 | |
| Oudh and Rohilkhand | 37 | | 11 | | 22 92 | 13 8[illegible] | |
| Eastern Bengal | 118 | 11 | | 10·28 | | 23 26 | |
| Jorhát | 6 | | (b)19 | | 76 00 | 12 96 | |
| Great Indian Peninsula | 63 | | 15 | | 19 23 | | 14 08 |
| Dibru Sadiya | 33 | (c)14 | | 73 68 | | 22 53 | |
| His Highness the Nizam s | 34 | 22 | | 183 33 | | 56 18 | |

2 The increase in the number of accidents on the Rajputana Malwa Railway is chiefly due to the number of "Failures of axles," having been 34 against 6

3 The increases on the Bengal Nágpur Railway and His Highness the Nizam's Railway, and the decrease on the Oudh and Rohilkhand Railway, have mainly occurred under "Trains running over cattle on the line," the number returned being on the first mentioned line 24 against 9, on the second 24 against 5, and on the third 28 against 37

4 On the Southern Mahratta Railway the number of accidents has increased by 128 57 per cent, with an increase of 108 84 per cent in the mean mileage worked, and 53 48 per cent in the train mileage Of the increase of 63 accidents, 49 are under "Trains running over cattle on the line"

* Except where statistics for five quarters are not available for any line
(a) As compared with the corresponding quarter of the previous year
(b) As compared with the average of 4 corresponding previous periods
(c) As compared with the average of 3 corresponding previous periods

5 With an increase from 136 25 to 611 miles, or 348 44 per cent in the mean length worked, and from 52,213 to 293 748 miles, or 462 60 per cent in the train-mileage the number of accidents on the Indian Midland Railway has risen from 6 to 55, or 816 67 per cent The principal increases are 6 under "Goods trains, or parts of goods trains, engines, &c, leaving the rails," 26 under "Trains running over cattle on the line" and 8 under "Other accidents"

6 Of the decrease of 59 accidents on the North Western Railway, 22 appear under "Trains running over cattle on the line," 8 under "Failure of couplings,' 1 under "Fire in trains' and 6 under "Other accidents" The number of cases of floodin of portions of permanent way has increased from 1 to 8

7 The principal variations on the Eastern Bengal Railway are increases of 6 accidents under "Goods trains, or parts of goods trains engines, &c, leaving the rails,' and 5 under "Broken rails," and a decrease of 5 under "Failure of machinery, springs &c, of engines"

8 The decrease on the Jorhát Railway is principally due to the absence of any accident from "Failure of machinery, springs, &c, of engines" and "Failure of wheels," whereas the average of the four corresponding previous quarters was 7 under the former and 9 under the latter head

9 On the Great Indian Peninsula Railway there is a decrease of 9 accidents under "Trains running over cattle on the line' and 14 under "Fire in trains"

10 With the exception of an increase of 7 accidents under "Failure of couplings" on the Dibru Sadiya Railway, no other heads show any noticeable fluctuation

11 The casualties resulting from accidents to trains &c, were, among passengers and others 11 killed and 89 injured against 1 killed and 11 injured, and among servants, 2 killed and 9 injured against 3 killed and 13 injured

12 Of the casualties to passengers, 7 were killed and 80 injured by an accident to an Up mixed train on the Northern Section of the Eastern Bengal State Railway on the 15th April 1889 This train while crossing a bridge at mile 33 telegraph post 22, just after leaving Madhnagar Station, was blown over by a tornado, 10 passenger vehicles and 19 goods vehicles being thrown down into the bed of the river, or down the abutment A detailed report of this accident is appended

13 On the Great Indian Peninsula Railway a serious collision took place between an Up goods train and an engine which was shunting at Lonávla A man who was travelling in a covered goods wagon in charge of sheep was killed, three other men, who were also in charge of the sheep, were more or less injured An extract from the report on this accident is also appended

14 The following table exhibits the number of accidents under the different classes due to accidents to trains rolling stock, permanent way &c, and the number of persons killed and injured thereby *vide* Tables Nos 3 and 4 —

| Serial No | Causes of Accidents | Average of corresponding quarters of five previous years* | Second Quarter 1889 | | | | | TOTAL ALL CLASSES | |
|---|---|---|---|---|---|---|---|---|---|
| | | | Number | Number of passengers and others | | Number of servants | | | |
| | | | | Killed | Injured | Killed | Injured | Killed | Injured |
| 1 | Collisions between passenger trains or parts of passenger trains | 1 | 1 | | | | | | |
| 2 | Collisions between passenger trains and goods, or mineral trains engines and vehicles standing foul of the line | 14 | 13 | | 2 | | 3 | | 5 |
| 3 | Collisions between goods trains or parts of goods trains | 22 | 23 | 2 | 4 | | 1 | 2 | 5 |
| | Carried over | 37 | 37 | 2 | 6 | | 4 | 2 | 10 |

* Except where statistics for five quarters are not available for any line

| Serial No | Causes of Accidents | Average of corresponding quarters of five previous years* | Second Quarter 1889 | | | | | Total all classes | |
|---|---|---|---|---|---|---|---|---|---|
| | | | Number | Number of passengers and others | | Number of servants | | | |
| | | | | Killed | Injured | Killed | Injured | Killed | Injured |
| | Brought forward | 37 | 37 | 2 | 6 | | 4 | 2 | 10 |
| 4 | Collisions between light engines | 2 | 4 | | | | | | |
| 5 | Passenger trains or parts of passenger trains leaving the rails | 23 | 16 | 7 | 80 | | 1 | 7 | 81 |
| 6 | Goods trains or part of goods trains engines, &c, leaving the rails | 80 | 96 | | | | | | |
| 7 | Trains or engines travelling in the wrong direction through points | 13 | 15 | | | | | | |
| 8 | Trains running into stations or sidings at too high a speed | 3 | 3 | | | | | | |
| 9 | Trains running over cattle on the line | 484 | 61 | | | | | | |
| 10 | " over obstructions on the line | 26 | 32 | 1 | 2 | 1 | 1 | 2 | 3 |
| 11 | " through gates at level crossings | 15 | 11 | | | | | | |
| 12 | The bursting of boiler of engines | | | | | | | | |
| 12(a) | " of tubes &c of engines | 17 | 24 | | | | | | |
| 13 | The failure of machinery, springs &c, of engines | 55 | 60 | | | | | | |
| 14 | The failure of tyres | 2 | 2 | | | | | | |
| 15 | " wheels | 9 | | | | | | | |
| 16 | " axles | 12 | 39 | | | | 1 | | 1 |
| 17 | " brake apparatus | | | | | | | | |
| 18 | couplings | 35 | 35 | | | | | | |
| 19 | tunnels bridges, viaducts culverts &c | | 1 | | | | | | |
| 20 | Broken rails | 4 | 11 | | | | | | |
| 21 | The flooding of portions of permanent way | 9 | 18 | | | | | | |
| 22 | Slips in cuttings or embankments | 6 | 1 | | | | | | |
| 23 | Fire in trains | 90 | 46 | | | | | | |
| 24 | Fire at stations, or involving injury to bridges or viaducts | 14 | 15 | | | 1 | | 1 | |
| 25 | Other accidents | 70 | 78 | 1 | 1 | | 2 | 1 | 3 |
| | Total—1889 | | 1 105 | 11 | 89 | 2 | 9 | 13 | 98 |
| | Total—Average of corresponding quarters of five previous years* | | 1 006 | 1 | 11 | 3 | 13 | 4 | 24 |

15 The principal variations occurred under 'Goods trains, or parts of goods trains, engines, &c, leaving the rails," 96 against 80, "Trains running over cattle on the line," 561 against 484, 'Failure of axles," 39 against 12, Flooding of portions of permanent way" 18 against 9, and "Fire in trains," 46 against 90

16 The largest increase under "Goods trains, or parts of goods trains, engines, &c, leaving the rails," appears on the Indian Midland and Eastern Bengal Railways, *viz*, 6 on each

17 The cattle accidents were very numerous on the Rajputana Malwa, Southern Mahratta, and Eastern Bengal Railways, being 94 83 and 70, respectively Next to these stand the East Indian and South Indian Railways, which have returned 32 accidents each On the Rajputana Malwa and Southern Mahratta Railways most of the accidents are reported to have occurred on the unfenced portions of the line

18 Of the 39 cases of "Failure of axles," 34 are recorded on the Rajputana-Malwa Railway alone

19 Of the 18 cases of flooding of portions of permanent way, 8 were on the North Western Railway and 4 on the Great Indian Peninsula Railway

20 The decrease of 44 accidents under 'Fire in trains" is mainly due to the number of cases having fallen from 33 to 18 on the North Western Railway from 15 to 6 on the Madras Railway, and from 20 to 6 on the Great Indian Peninsula Railway

* Except where statistics for five quarters are not available for any line

21 On the North Western Railway, there were 10 cases of "The bursting of tubes, &c, of engines" out of a total of 24, and 17 cases of "Failure of machinery, springs, &c, of engines" out of a total of 60, and on the Dibru Sadiya Railway, 13 cases of "Failure of couplings" out of a total of 35

22 The casualties to passengers from causes other than accidents to trains, &c, *vide* Table No 2, were—

| Causes of accidents. | Second quarter 1889 | | Average of corresponding quarters of five previous years * | |
|---|---|---|---|---|
| | Killed | Injured | Killed | Injured |
| 1 From falling between carriages and platforms | | 3 | 2 | 1 |
| 2 Falling on to the platform, ballast, &c, when getting into or out of trains | 1 | 5 | 1 | 2 |
| 3 Whilst crossing the line at stations | 2 | | | |
| 4 By closing of carriage doors | | 1 | | 1 |
| 5 Falling out of carriages during the travelling of trains | 5 | 30 | 3 | 18 |
| 6 Other accidents | 1 | 7 | 1 | 6 |
| TOTAL | 9 | 46 | 7 | 28 |

23 The accidents to servants in the employ of Railways, or of contractors, whilst performing duties connected directly with the transit of passengers and goods, from causes other than accidents to trains, &c, were as follows *vide* Table No 2 —

| Causes of accidents | Second quarter 1889 | | Average of corresponding quarters of five previous years * | |
|---|---|---|---|---|
| | Killed | Injured | Killed | Injured |
| 1 During shunting operations | 4 | 14 | 5 | 12 |
| 2 Falling off engines vans wagons &c | 3 | 13 | 3 | 14 |
| 3 Coming in contact with over bridges, &c, during the travelling of trains | 1 | | | 1 |
| 4 Coming in contact, while shunting, with vehicles &c, standing in adjoining lines | | | | |
| 5 Getting on or off trains, engines, &c | 5 | 14 | 3 | 13 |
| 6 Whilst loading unloading or sheeting | | 15 | 3 | 16 |
| 7 Whilst breaking spragging or choking wheels | | 1 | | 2 |
| 8 Whilst working at cranes or capstans | | 3 | | 2 |
| 9 Whilst working on the permanent way or in sidings | 2 | 11 | 1 | 5 |
| 10 Whilst walking along the line on the way home, or to work | 4 | 6 | 1 | 1 |
| 11 Whilst walking, crossing or standing on the line | 9 | 5 | 10 | 7 |
| 12 Whilst passing between vehicles | 1 | 4 | 1 | 2 |
| 13 Whilst attending to the machinery of engines, cleaning them &c | 1 | 2 | | 4 |
| 14 Whilst attending to gates at level crossings | 2 | 1 | 2 | 1 |
| 15 Falling or being caught between vehicles and platforms | 2 | 2 | 1 | 2 |
| 16 Falling off ladders scaffolds platforms &c | | 5 | | 4 |
| 17 By falling of lamps, wagon doors timber weights, &c | | 6 | | 5 |
| 18 Whilst coupling or uncoupling wagons | 2 | 8 | 2 | 8 |
| 19 Miscellaneous | 6 | 53 | 5 | 33 |
| TOTAL | 42 | 163 | 37 | 132 |

24 Of other persons killed and injured by running trains, &c, 5 were killed and 2 injured whilst passing over the line at level-crossings, 50 were killed and 19 injured whilst trespassing on the line, 27 committed suicide, and 3 were injured in attempting to commit suicide, and 6 were killed and 5 injured from miscellaneous causes

* Except where statistics for five quarters are not available for any line.

25 The following table exhibits the total number of persons killed and injur from all causes over the whole Indian Railway system as compared with the avera of the corresponding quarters of five previous years, *vide* Table No 1 —

| Causes of accidents | Second quarter 1889 | | Average of corresponding quarters of five previous years * | |
|---|---|---|---|---|
| | Killed | Injured | Killed | Injured |
| *Passengers* | | | | |
| From causes beyond their own control | 9 | 90 | 1 | 10 |
| From misconduct or want of caution | 9 | 44 | 7 | 26 |
| *Servants* | | | | |
| From causes beyond their own control | 6 | 22 | 5 | 22 |
| From misconduct or want of caution | 38 | 150 | 36 | 124 |
| *Others* | | | | |
| Whilst passing at level crossings | 5 | 2 | 1 | 2 |
| Trespassers including suicides | 77 | 22 | 53 | 12 |
| Other persons | 6 | 5 | 3 | 5 |
| TOTAL | 150 | 335 | 106 | 201 |
| Total open mileage | 15 151¼ | | 12 766½ | |
| Total train mileage | 14 115,595 | | 13 009 934 | |

* Except where statistics for five quarters are not available for any line

26 In addition to the above, 16 persons are reported to have been killed and 4 injured in yards, workshops, &c, and 184 persons to have died in carriages and stations from causes unconnected with the working of trains

27 A tabulated statement has been added to the returns, comparing the acciden on Indian Railways with those on English Railways for the year 1888 The number accidents per 1 000 000 train miles on the Indian Railways was 64 90 against 5 64 c the English Railways, and the number of passengers killed and injured per million passengers 0 03 and 0 27 against 0 01 and 0 80, respectively

RESOLUTION —The decrease in the number of "Fires in Trains" is satisfactor the number having fallen from a quarterly average of 90 to 46 during the quarter unde review This was chiefly due to decreases in this class of accident on the Nort Western Railway, the Madras Railway, and the Great Indian Peninsula Railway

2 On the Rajputana Malwa Railway the large number of "Failures of Axles is again noticed, being 34 out of a total, on all Indian Railways, of 39 "Failures c Axles" during the quarter

The Governments of Madras Bombay Bengal the North Western Provinces and Oudh and the Punjab
The Chief Commissioners of the Central Provinces Burma and Assam
The Resident at Hyderabad
The Agents to the Governor General for Central India Rajputana and Baluchistan
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways Calcutta Lucknow and Central Division

ORDER —Ordered, that this Resolution b communicated, for information to the Loc Governments, Administrations, and Officer noted in the margin

Ordered also, that copies be forwarded fc the information of Her Majesty s Goverr ment

Ordered further, that this Resolution, with the Abstract Returns, be published in th Supplement to the *Gazette of India*

M C BRACKENBURY, *Major*, *R E*
*Under Secretary*

Document accompanying
Abstract Returns of Accidents
for the second quarter of 1889

# TABLE No 1

## GENERAL TOTAL

...ber of Persons reported during the Second Quarter of 1889 as Killed or Injured on the several Railways open for Traffic in India distinguishing between Passengers Railway Servants, and Other Persons; and distinguishing also in the case of the two former classes between Accidents happening from Causes beyond their own Control and Accidents happening otherwise

| Mean mileage open | Railways | | Passengers | | | | | | Railway Servants or Servants of Contractors | | | | | | Other Persons | | | | | | | | Total of all Classes | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From causes beyond their own control | | From their own misconduct or want of caution | | Total | | From causes beyond their own control | | From their own misconduct or want of caution | | Total | | Whilst passing over Railway at Level-Crossings | | Trespassers and Suicides | | Miscellaneous (not included in preceding columns) | | Total | | | |
| | | | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured |
| | **STATE IMPERIAL** | | | | | | | | | | | | | | | | | | | | | | | |
| (a)1,691¼ | East Indian | Average for 5 corresponding previous quarter | | 3 | 3 | 7 | 3 | 10 | 2 | 7 | 7 | 26 | 9 | 3 | 1 | 1 | 17 | | 1 | | 19 | 3 | 3 | 46 |
| (b)1,605 | | 1889 | | | | 5 | | 5 | 3 | 16 | 2 | 35 | 5 | 51 | 1 | 1 | 28 | 6 | 1 | 3 | 30 | 10 | 35 | 66 |
| 1,628¼ | Rajputana Malwa | Average for 5 corresponding previous quarters | | | 1 | 4 | 1 | 4 | | 2 | 2 | 12 | 2 | 14 | | | 4 | 2 | | | 4 | 2 | 7 | 20 |
| 1,691¼ | | 1889 | | | 1 | 3 | 1 | 2 | | 3 | | 8 | | 11 | | | 3 | 4 | | | 3 | 4 | 4 | 17 |
| 786 | Bengal Nágpur | Average for 5 corresponding previous quarter | | 1 | | | | 1 | | | | 1 | | 1 | | | | | | | | | | 2 |
| 298 | | 1889 | | 1 | | | | 1 | | | | 1 | | 1 | | | 1 | | | | 1 | | 1 | 2 |
| 410¼ | Southern Mahratta | Average for 4 corresponding previous quarters | | | | | | | | | 1 | 4 | 1 | 4 | | | 1 | | | | 1 | | 2 | 4 |
| 556¼ | | 1889 | | | | | | | | | 1 | 4 | 1 | 4 | | | 1 | | | | 1 | | 2 | 4 |
| 129 | Ditto, Mysore Section | Average for 5 corresponding previous quarters | | | | | | | | | | | | | | | | | | | | | | |
| 218¾ | | 1889 | | | | | | | | | | | | | | | | | | | | | | |
| (f)186¼ | Indian Midland | Corresponding previous quarter | | | | | | | | | | | | | | | 1 | | | 1 | 1 | 1 | 1 | 1 |
| 611 | | 1889 | | | | 5 | | 5 | | 1 | 3 | 4 | 3 | 5 | | | 1 | | | 1 | 1 | 1 | 4 | 11 |
| 1,931¼ | North Western | Average for 5 corresponding previous quarters | | 2 | 1 | 5 | 1 | 7 | 3 | 5 | 5 | 12 | 8 | 17 | | 1 | 8 | 2 | | 1 | 8 | 4 | 17 | 28 |
| 2,386 | | 1889 | | | 4 | 10 | 4 | 10 | | | 9 | 8 | 9 | 8 | | | 12 | 3 | 1 | 1 | 13 | 4 | 26 | 22 |
| 626¼ | Oudh and Rohilkhand | Average for 5 corresponding previous quarters | | | | 1 | | 1 | | | 2 | 4 | 2 | 4 | | | 3 | 2 | | | 3 | 2 | 5 | 7 |
| 692¼ | | 1889 | | 1 | | 3 | | 4 | 1 | 1 | 3 | 2 | 4 | 3 | 1 | | 8 | 1 | 2 | | 11 | 1 | 15 | 8 |
| 45 | Wardha Coal | Average for 5 corresponding previous quarters | | | | | | | | | | | | | | | | | | | | | | |
| 45 | | 1889 | | | | | | | | | | | | | | | | | | | | | | |
| | **STATE PROVINCIAL** | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 234¼ | Tirhoot | Average for 5 corresponding previous quarters | | | | | | | | | | | | | | | 1 | | | 1 | 1 | 1 | 1 | 1 |
| 273 | | 1889 | | | | 1 | | 1 | | | 3 | 3 | 3 | 3 | | .. | 3 | | | | 3 | | 6 | 4 |
| 93½ | Lucknow-Sitapur Sihrámau | Average for 5 corresponding previous quarters | | 1 | | | | 1 | | | | | | | | | | | | | | | | 1 |
| 105 | | 1889 | | | | | | | | | | | | | | .. | | | | | | | | |
| 28¼ | Jorhát | Average for 5 corresponding previous quarters | | | | | | | | | | | | | | | | | | .. | | | | |
| 30¼ | | 1889 | | | | | | | | | | | | | | | | | | | | | | |
| 7½ | Cherra-Companyganj | Average for 5 corresponding previous quarters | | | | | | | | | | | | | | | | | | | | | | |
| 7½ | | 1889 | | | | | | | | | | 1 | | 1 | | | | | | | | | .. | 1 |
| 289¼ | Burma | Average for 5 corresponding previous quarters | | | | 1 | | 1 | | 2 | 1 | 3 | 1 | 5 | | | 1 | 1 | | | 1 | 1 | 3 | 7 |
| 553 | | 1889 | | | 1 | 3 | 1 | 5 | | | 3 | 5 | 3 | 5 | | | 1 | 1 | | | 1 | 1 | 5 | 11 |
| | **GUARANTEED COMPANIES** | | | | | | | | | | | | | | | | | | | | | | | |
| 851¼ | Madras | Average for 5 corresponding previous quarters | | | | 1 | | 1 | | 1 | 1 | 7 | 1 | 8 | | | 2 | | | | 2 | | 3 | 9 |
| 839 | | 1889 | | | | 3 | | 3 | | | 2 | 14 | 2 | 14 | | | 1 | | | | 1 | | 3 | 17 |
| 670¼ | South Indian | Average for 5 corresponding previous quarters | | 1 | | 1 | | 2 | | 1 | 1 | 6 | 1 | 7 | | | 1 | | | | 1 | | 2 | 9 |
| 738 | | 1889 | | | | 3 | | 3 | | | | 13 | | 13 | | | | 1 | | | | 1 | | 17 |
| 493¾ | Great Indian Peninsula | Average for 5 corresponding previous quarters | | | 1 | 2 | 1 | 2 | | | 9 | 26 | 9 | 26 | | | 4 | 2 | 1 | 1 | 5 | 3 | 15 | 31 |
| 1 445½ | | 1889 | 2 | 5 | | 7 | 2 | 12 | 1 | | 7 | 33 | 8 | 33 | | | 4 | 1 | | | 4 | 1 | 14 | 46 |
| 461 | Bombay Baroda and Central India | Average for 5 corresponding previous quarters | | | 1 | 2 | 1 | 2 | | | 3 | 11 | 3 | 11 | | | 2 | | 1 | | 3 | | 7 | 18 |
| 461 | | 1889 | | | 2 | | 2 | | | | 2 | 4 | 2 | 4 | | | 2 | 1 | | | 2 | 1 | 6 | 5 |
| | **ASSISTED COMPANIES** | | | | | | | | | | | | | | | | | | | | | | | |
| 51 | Darjeeling Himalayan | Average for 5 corresponding previous quarters | | | | | | | | | | 1 | | 1 | | | | | | | | | | 1 |
| 51 | | 1889 | | | | | | | | | | | | | | | | | | | | | .. | |
| 5½ | Deoghur | Average for 5 corresponding previous quarters | | | | | | | | | | | | | | | | | | | | | | .. |
| 4½ | | 1889 | | | | | | | | | | | | | | | | | | | | | | |
| 78 | Dibru Sadiya | Average for 3 corresponding previous quarters | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | 1889 | | | | | | | | | | | | | | | | | | | | | | |
| 286¼ | Bengal and North Western | Average for 4 corresponding previous quarter | | | | | | | | | | 2 | | 2 | | | 3 | | | .. | 3 | | 3 | 2 |
| 76 | | 1889 | | | | | | | | | | 1 | | 1 | 3 | 1 | 2 | 1 | 2 | | 7 | 2 | 7 | 3 |

NUMBER of PERSONS reported during the second Quarter of 1889 as KILLED or INJURED on the several Railways open for Traffic in INDIA, &c.—*concluded*

| Mileage | Railways | | Passengers | | | | | | Railway Servants or Servants of Contractors | | | | | | Other Persons | | | | | | | | Total all Classes | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | From causes beyond their own control | | From their own misconduct or want of caution | | Total | | From causes beyond their own control | | From their own misconduct or want of caution | | Total | | Whilst passing over Railways at Level-Crossings | | Trespassers and Suicides | | Miscellaneous, not included in preceding columns | | Total | | | |
| | | | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured |
| | **ASSISTED COMPANIES**—*concld.* | | | | | | | | | | | | | | | | | | | | | | | |
| 91 | Rohilkhand Kumaun | Average for 4 corresponding previous quarters | | | | | | | | | | | | | | | | | | | | | | ... |
| 91 | | 1889 | | | | | | | | | | | | | | | | | | | | | | .. |
| 8 | Thatôn Duyinzaik | Average for 5 corresponding previous quarters | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | 1889 | | | | | | | | | | | | | | | | | | | | | | |
| | **FOREIGN** | | | | | | | | | | | | | | | | | | | | | | | |
| | Pondicherry | | Worked by the South Indian Railway | | | | | | | | | | | | | | | | | | | | | |
| | West of India Portuguese | | Information not furnished | | | | | | | | | | | | | | | | | | | | | .. |
| | **NATIVE STATES** | | | | | | | | | | | | | | | | | | | | | | | |
| 187 | H. H. the Nizam's Guaranteed | Average for 5 corresponding previous quarters | | | | | | | | 2 | 1 | 1 | 1 | 3 | | | | | | | | | 1 | 3 |
| 354 | | 1889 | | | | 1 | | 1 | | | | 4 | | 4 | | | 1 | | | | 1 | | 1 | 5 |
| 59 | H. H. the Gaekwar's | Average for 5 corresponding previous quarters | | | | | | | | — | | | | | | | | | | | | | .. | |
| 59 | | 1889 | | | | | | | | | | | | | | | | | | | | | | ... |
| 193 | Bhávnagar Gondal Junágarh Porbandar | Average for 5 corresponding previous quarters | | | | | | | | | | | | | | | | | | | | | | |
| 260 | | 1889 | | | | | | | | | 1 | | 1 | | | | | | | | | | 1 | ... |
| 68 | Morvi | Average for 3 corresponding previous quarters | | | | | | | | | | | | | | | | | | | | | | .. |
| 68 | | 1889 | | | | | | | | 1 | | | | 1 | | | | | | | | | | 1 |
| 79½ | Jodhpore | Average for 5 corresponding previous quarters | | | | | | | | 1 | | | | 1 | | | | | | | | | — | 1 |
| 124 | | 1889 | | | 1 | | 1 | | | .. | | | | | | | | | | | | | 1 | |

TABLE No 2

TA

…BER of PERSONS reported during the Second Quarter of 1889 as KILLED or INJURED on all RAILWAYS o… practicable, the Nature and Cause

| RAILWAYS | PASSENGERS | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | From accidents to trains, &c. See Table No. 4 | | FROM CAUSES OTHER THAN ACCIDENTS TO TRAINS &c. | | | | | | | | | | | | | | Total Passengers | | From accidents to trains, &c. See Table No. 4 | | | | | | | | | | |
| | | | 1 From falling between carriages and platforms | | 2 Falling on the platform, ballast, &c. when getting into or out of trains | | 3 Whilst crossing the line at stations | | 4 By leaning out of carriage doors | | 5 Falling out of carriages during the travelling of trains | | 6 Other accidents | | Total | | | | | | 1 During shunting operations | | 2 Falling off engines, vans, wagons, &c. | | 3 Coming in contact with over-bridges, &c., during the travelling of trains | | 4 Coming in contact, while shunting, with objects, &c., standing in adjoining lines | | 5 Getting on or off trains, engines, … |
| | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed |
| **STATE IMPERIAL** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| East Indian (a) | | | | 1 | | 2 | | | | | | 2 | | | | 5 | | 5 | | | | 8 | | | | | | | |
| Rajputana Malwa (b) | | 1 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | | | 3 | | 1 | | 1 | | | | | |
| Bengal Nágpur (c) | | | | | | | | | | | | 1 | | | | 1 | | 1 | | | | | | | | | | | |
| Southern Mahratta (d) | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | |
| Ditto Mysore Section | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Indian Midland (e) | | | | 1 | | | | | | | | 4 | | | | 5 | | 5 | | 1 | | 1 | 1 | 1 | | | | | |
| North Western (f) | | | | | 1 | 1 | 1 | | | | 2 | 9 | | | 4 | 10 | 4 | 1( | | | 1 | 2 | | 1 | | | | | |
| Oudh and Rohilkhand (g) | | 1 | | | | 1 | | | | | | 2 | | | | 3 | | 4 | | 1 | 1 | | | | 1 | | | | |
| Wardha Coal | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **STATE PROVINCIAL** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Eastern Bengal (h) | 7 | 81 | | | | | | | | | | 1 | | | | 1 | , | 82 | | | | 1 | 1 | | | | | | |
| Nalhátı | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | |
| Tirhoot | | 1 | | | | | | | | | | | | | | | | 1 | 1 | 1 | | 1 | | | | | | | |
| Lucknow Sitapur Sihramau | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jorhát | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cherra-Companyganj | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | |
| Burma (i) | | | | | | | | | | | 1 | 3 | | 2 | 1 | 5 | 1 | 5 | | | 1 | | | | | | | | |
| **GUARANTEED COMPANIES** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Madras | | | | | | | | | | | | 3 | | | | 3 | | 3 | | | 1 | 2 | | | | | | | |
| South Indian (j) | | | | | | | | | | | | 3 | | | | 3 | | 3 | | | | | | 1 | | | | | |
| Great Indian Peninsula (k) | 2 | 4 | | 1 | | 1 | | | | 1 | | 1 | | 4 | | 8 | 2 | 12 | 1 | 1 | | 1 | | 5 | | | | | |
| Bombay Baroda and Central India (l) | | | | | | | | | | | 2 | | | | 2 | | - | | | | | | | 2 | | | | | |
| **ASSISTED COMPANIES** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Darjeeling Himalayan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Deoghur | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dibru Sadiya | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bengal and North Western | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | |
| Rohilkhand Kumaun (m) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Thâton Duyinzaik | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **FOREIGN** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pondicherry | | | | | | | | | | | | | | | | | | | | | | | | | | | W | ork | e |
| West of India Portuguese | | | | | | | | | | | | | | | | | | | | | | | | | | | In | form | m |
| **NATIVE STATES** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| H. H. the Nizam's Guaranteed (n) | | | | | | | | | | | | 1 | | | | 1 | | 1 | | | | | | | | | | | |
| H. H. the Gaekwar's | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bhávnagar Gondal-Junágarh Porbandar | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | |
| Morvi | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | |
| Jodhpore | | | | | | | 1 | | | | | | | | 1 | | 1 | | | | | | | | | | | | |
| TOTAL — 1889 | 9 | 88 | | 3 | 1 | 5 | 2 | | | 1 | 5 | 30 | 1 | 7 | 9 | 46 | 18 | 134 | 2 | 9 | 4 | 14 | 8 | 18 | 1 | | | | |
| TOTAL — Average for 5 corresponding previous quarters (o) | 1 | 8 | 2 | 1 | 1 | 4 | | | | 1 | 3 | 18 | 1 | 6 | 7 | 28 | 8 | 36 | 4 | 14 | 5 | 12 | 8 | 14 | | 1 | | | |

…raffic in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS and classifying, …ccidents occasioning the Death or Injury

…NTS — …OM CAUSES OTHER THAN ACCIDENTS TO TRAINS &c. | OTHERS

| …checking wheels | 8 Whilst working at cranes or capstans | | 9 Whilst working on the permanent-way or in sidings | | 10 Whilst walking along the line on the way home or to work | | 11 Whilst walking, crossing or standing on the line | | 12 Whilst passing between vehicles | | 13 Whilst attending the machinery of engines, cleaning them, &c. | | 14 Whilst attending to gates at level-crossings | | 15 Falling or being caught between … and platform | | 16 Falls from ladders, scaffolds, platforms, &c. | | 17 By falling of lamps, wagon doors, timber, weights, &c. | | 18 Whilst coupling or uncoupling wagons | | 19 Miscellaneous | | Total | | Total Servants | | Whilst passing over the line at level-crossings | | Trespassers | | Suicides | | Miscellaneous | | Total Others | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured | Killed | Injured |
| | | 2 | 1 | 2 | | 1 | 1 | | | | | 1 | | | | 1 | | 3 | | 1 | 1 | 2 | 2 | 27 | 5 | 51 | 5 | 51 | 1 | 1 | 14 | 4 | 11 | | 1 | 3 | 30 | 10 |
| | | | | | | | | | | | | | | | | | | | | | | 2 | | 1 | | 8 | | 11 | | | 3 | 4 | | | | | 3 | 4 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | 1 | | | 1 | | | | | | 1 | |
| | | | 1 | | | | | | | | | | | | | | | | | | | | | 2 | 1 | 3 | 1 | 4 | | | 1 | | | | | | 1 | |
| | | | | | | | 1 | | | | | | 1 | | | | | | | | | | | 1 | 3 | 4 | 3 | 5 | | | 1 | | | | | 1 | 1 | 1 |
| | | | | | 1 | 1 | 2 | 1 | 1 | | | | | | 1 | | | | | | 1 | | 1 | 2 | 9 | 6 | 9 | 8 | | | [illegible] | 3 | 3 | | 1 | 1 | 13 | 4 |
| | | | | | | | 1 | | | | | | | | | 1 | | | | | | | 1 | | 4 | 2 | 4 | 8 | 1 | | | 1 | 6 | | 2 | | 11 | 1 |
| | | 1 | | | 1 | | | | | | 1 | | | 1 | | | | 1 | | | | | | 2 | 8 | 9 | 9 | 9 | | | 8 | 3 | 1 | | | | 9 | 8 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | | |
| | | | | | | | | | | | | | 1 | | | | | | | | | | 1 | | 2 | 2 | 3 | 8 | | | 3 | | | | | | 3 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | 1 | | | | | | | | | | |
| | | | | | | | | 1 | | | | | | | 1 | | | | | | | | | 4 | 8 | 5 | 3 | 5 | | | | 1 | 1 | | | | 1 | 1 |
| | | | | 5 | | 1 | | | | 2 | | | | | | | | | | | | | | 1 | 2 | 14 | 2 | 14 | | | 1 | | | | | | 1 | |
| | | | | 2 | | 3 | | 1 | | | | | | | | | | 1 | | 1 | | | | | | 13 | | 13 | | | | 1 | | | | | | 1 |
| 1 | | | | 2 | 1 | | 3 | 2 | | | | | | | | | | | | 3 | | 4 | 1 | 11 | 7 | 32 | 8 | 33 | | | 3 | 1 | 1 | | | | 4 | 1 |
| | | | | | 1 | | 1 | | | 1 | | | | | | | | | | 1 | | | | | 2 | 4 | 2 | 4 | | | 2 | 1 | | | | | 2 | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | 1 | 3 | 1 | 1 | | 1 | 1 | 2 | | | |
| …uth Indian Railway …t furnished | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 1 | | 1 | | | | | | | | | | | | 2 | | 4 | | 4 | | | 1 | | | | | | 1 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | 1 | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | 1 | | | | | | | | | | |
| 1 | | 3 | 2 | 11 | 4 | 6 | 9 | 5 | 1 | 4 | 1 | 3 | 2 | 1 | 2 | 2 | | 5 | | 6 | 2 | 8 | 6 | 53 | 43 | 163 | 44 | 172 | 5 | 2 | 50 | 19 | 27 | 8 | 6 | 5 | 88 | 29 |
| 3 | | 3 | 1 | 5 | 1 | 1 | 10 | 7 | 1 | 2 | | 4 | 2 | 1 | 1 | 2 | | 4 | | 5 | 2 | 8 | 5 | 33 | 37 | 132 | 41 | 146 | 1 | 2 | 43 | 12 | 10 | | 3 | 5 | 57 | 19 |

… Pátri Branch

## STATE IMPERIAL.

**EAST INDIAN (a)**

| CLASS. | No. | Passengers and others: Killed | Passengers and others: Injured | Servants: Killed | Servants: Injured | Total all Classes: Killed | Total all Classes: Injured |
|---|---|---|---|---|---|---|---|
| 1. Collisions between passenger trains or parts of passenger trains | 1 | | | | | | |
| 2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line | | | | | | | |
| 3. Collisions between goods trains or parts of goods trains | 2 | (b)1 | (b)1 | | | 1 | 1 |
| 4. Collisions between light engines | | | | | | | |
| 5. Passenger trains or parts of passenger trains leaving the rails | | | | | | | |
| 6. Goods trains, or parts of goods trains, engines &c. leaving the rails | 7 | | | | | | |
| 7. Trains or engines travelling in the wrong direction through points | 1 | | | | | | |
| 8. Trains running into stations or sidings at too high a speed | 1 | | | | | | |
| 9. Trains running over cattle on the line | 32 | | | | | | |
| 10. Ditto over obstructions on the line | 2 | | | | | | |
| 11. Ditto through gates at level crossings | | | | | | | |
| 12. The bursting of boilers of engines | | | | | | | |
| 12(a). Ditto of tubes &c. of engines | | | | | | | |
| 13. The failure of machinery, springs &c. of engines | | | | | | | |
| 14. Ditto of tyres | 1 | | | | | | |
| 15. Ditto of wheels | | | | | | | |
| 16. Ditto of axles | | | | | | | |
| 17. Ditto of brake apparatus | | | | | | | |
| 18. Ditto of couplings | 1 | | | | | | |
| 19. Ditto of tunnels, bridges, viaducts, culverts &c. | 1 | | | | | | |
| 20. Broken rails | | | | | | | |
| 21. The flooding of portions of permanent way | | | | | | | |
| 22. Slips in cuttings or embankments | | | | | | | |
| 23. Fire in trains | | | | | | | |
| 24. Fires at stations, or involving injury to bridges or viaducts | 1 | | | | | | |
| 25. Other accidents | 3 | | | | | | |
| TOTAL ALL CLASSES | 53 | (b)1 | (b)1 | | | 1 | 1 |

**RAJPUTANA MALWA (c)**

| CLASS. | No. | Passengers and others: Killed | Passengers and others: Injured | Servants: Killed | Servants: Injured | Total all Classes: Killed | Total all Classes: Injured |
|---|---|---|---|---|---|---|---|
| 1. Collisions between passenger trains or parts of passenger trains | | | | | | | |
| 2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line | 2 | | | | 2 | | 2 |
| 3. Collisions between goods trains or parts of goods trains | 4 | | | | | | |
| 4. Collisions between light engines | 1 | | | | | | |
| 5. Passenger trains or parts of passenger trains leaving the rails | | | | | | | |
| 6. Goods trains, or parts of goods trains, engines &c. leaving the rails | 3 | | | | | | |
| 7. Trains or engines travelling in the wrong direction through points | | | | | | | |
| 8. Trains running into stations or sidings at too high a speed | 1 | | | | | | |
| 9. Trains running over cattle on the line | 94 | | | | | | |
| 10. Ditto over obstructions on the line | 9 | | 1 | | | | 1 |
| 11. Ditto through gates at level crossings | 1 | | | | | | |
| 12. The bursting of boilers of engines | | | | | | | |
| 12(a). Ditto of tubes &c. of engines | 5 | | | | | | |
| 13. The failure of machinery, springs &c. of engines | 5 | | | | | | |
| 14. Ditto of tyres | | | | | | | |
| 15. Ditto of wheels | | | | | | | |
| 16. Ditto of axles | 34 | | | | | | |
| 17. Ditto of brake apparatus | | | | | | | |
| 18. Ditto of couplings | 9 | | | | | | |
| 19. Ditto of tunnels, bridges, viaducts, culverts &c. | | | | | | | |
| 20. Broken rails | 2 | | | | | | |
| 21. The flooding of portions of permanent way | 1 | | | | | | |
| 22. Slips in cuttings or embankments | | | | | | | |
| 23. Fire in trains | 2 | | | | | | |
| 24. Fires at stations, or involving injury to bridges or viaducts | | | | | | | |
| 25. Other accidents | 12 | | | | 1 | | 1 |
| TOTAL ALL CLASSES | 185 | | 1 | | 3 | | 4 |

**BENGAL-NAGPUR (d)**

| CLASS. | No. | Passengers and others: Killed | Passengers and others: Injured | Servants: Killed | Servants: Injured | Total all Classes: Killed | Total all Classes: Injured |
|---|---|---|---|---|---|---|---|
| 1. Collisions between passenger trains or parts of passenger trains | | | | | | | |
| 2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line | | | | | | | |
| 3. Collisions between goods trains or parts of goods trains | [illegible] | | | | | | |
| 4. Collisions between light engines | | | | | | | |
| 5. Passenger trains or parts of passenger trains leaving the rails | | | | | | | |
| 6. Goods trains, or parts of goods trains, engines &c. leaving the rails | 2 | | | | | | |
| 7. Trains or engines travelling in the wrong direction through points | | | | | | | |
| 8. Trains running into stations or sidings at too high a speed | | | | | | | |
| 9. Trains running over cattle on the line | 24 | | | | | | |
| 10. Ditto over obstructions on the line | 1 | | | | | | |
| 11. Ditto through gates at level crossings | 1 | | | | | | |
| 12. The bursting of boilers of engines | | | | | | | |
| 12(a). Ditto of tubes &c. of engines | | | | | | | |
| 13. The failure of machinery, springs &c. of engines | [illegible] | | | | | | |
| 14. Ditto of tyres | | | | | | | |
| 15. Ditto of wheels | | | | | | | |
| 16. Ditto of axles | | | | | | | |
| 17. Ditto of brake apparatus | | | | | | | |
| 18. Ditto of couplings | 3 | | | | | | |
| 19. Ditto of tunnels, bridges, viaducts, culverts &c. | | | | | | | |
| 20. Broken rails | | | | | | | |
| 21. The flooding of portions of permanent way | | | | | | | |
| 22. Slips in cuttings or embankments | | | | | | | |
| 23. Fire in trains | | | | | | | |
| 24. Fires at stations, or involving injury to bridges or viaducts | 1 | | | | | | |
| 25. Other accidents | 3 | | | | | | |
| TOTAL ALL CLASSES | 39 | | | | | | |

**SOUTHERN MAHRATTA (e)**

| CLASS. | No. | Passengers and others: Killed | Passengers and others: Injured | Servants: Killed | Servants: Injured | Total all Classes: Killed | Total all Classes: Injured |
|---|---|---|---|---|---|---|---|
| 1. Collisions between passenger trains or parts of passenger trains | | | | | | | |
| 2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line | | | | | | | |
| 3. Collisions between goods trains or parts of goods trains | 1 | | | | 1 | | 1 |
| 4. Collisions between light engines | | | | | | | |
| 5. Passenger trains or parts of passenger trains leaving the rails | | | | | | | |
| 6. Goods trains, or parts of goods trains, engines &c. leaving the rails | 6 | | | | | | |
| 7. Trains or engines travelling in the wrong direction through points | | | | | | | |
| 8. Trains running into stations or sidings at too high a speed | | | | | | | |
| 9. Trains running over cattle on the line | 83 | | | | | | |
| 10. Ditto over obstructions on the line | 4 | (f)1 | | | | 1 | |
| 11. Ditto through gates at level crossings | | | | | | | |
| 12. The bursting of boilers of engines | | | | | | | |
| 12(a). Ditto of tubes &c. of engines | 1 | | | | | | |
| 13. The failure of machinery, springs &c. of engines | 4 | | | | | | |
| 14. Ditto of tyres | | | | | | | |
| 15. Ditto of wheels | | | | | | | |
| 16. Ditto of axles | | | | | | | |
| 17. Ditto of brake apparatus | | | | | | | |
| 18. Ditto of couplings | 1 | | | | | | |
| 19. Ditto of tunnels, bridges, viaducts, culverts &c. | | | | | | | |
| 20. Broken rails | | | | | | | |
| 21. The flooding of portions of permanent way | 2 | | | | | | |
| 22. Slips in cuttings or embankments | | | | | | | |
| 23. Fire in trains | 8 | | | | | | |
| 24. Fires at stations, or involving injury to bridges or viaducts | | | | | | | |
| 25. Other accidents | 2 | | | | | | |
| TOTAL ALL CLASSES | 112 | (f)1 | | | 1 | 1 | 1 |

**SOUTHERN MAHRATTA MYSORE SECTION**

| CLASS. | No. | Passengers and others: Killed | Passengers and others: Injured | Servants: Killed | Servants: Injured | Total all Classes: Killed | Total all Classes: Injured |
|---|---|---|---|---|---|---|---|
| 1. Collisions between passenger trains or parts of passenger trains | | | | | | | |
| 2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line | | | | | | | |
| 3. Collisions between goods trains or parts of goods trains | | | | | | | |
| 4. Collisions between light engines | | | | | | | |
| 5. Passenger trains or parts of passenger trains leaving the rails | | | | | | | |
| 6. Goods trains, or parts of goods trains, engines &c. leaving the rails | 1 | | | | | | |
| 7. Trains or engines travelling in the wrong direction through points | | | | | | | |
| 8. Trains running into stations or sidings at too high a speed | | | | | | | |
| 9. Trains running over cattle on the line | 15 | | | | | | |
| 10. Ditto over obstructions on the line | | | | | | | |
| 11. Ditto through gates at level crossings | | | | | | | |
| 12. The bursting of boilers of engines | | | | | | | |
| 12(a). Ditto of tubes &c. of engines | | | | | | | |
| 13. The failure of machinery, springs &c. of engines | | | | | | | |
| 14. Ditto of tyres | | | | | | | |
| 15. Ditto of wheels | | | | | | | |
| 16. Ditto of axles | | | | | | | |
| 17. Ditto of brake apparatus | | | | | | | |
| 18. Ditto of couplings | 2 | | | | | | |
| 19. Ditto of tunnels, bridges, viaducts, culverts &c. | | | | | | | |
| 20. Broken rails | | | | | | | |
| 21. The flooding of portions of permanent way | | | | | | | |
| 22. Slips in cuttings or embankments | | | | | | | |
| 23. Fire in trains | 1 | | | | | | |
| 24. Fires at stations, or involving injury to bridges or viaducts | | | | | | | |
| 25. Other accidents | | | | | | | |
| TOTAL ALL CLASSES | 19 | | | | | | |

| | East Indian (a) | Rajputana Malwa (c) | Bengal-Nagpur (d) | Southern Mahratta (e) | Southern Mahratta Mysore Section |
|---|---|---|---|---|---|
| Number of passenger miles | 246,045 516 | [illegible] | 7 605 891 | 34 348 874 | 6 692,727 |
| „ of servants employed | 6,971 | 1,924 | 2 460 | 6,386 | 1 124 |
| Train mileage of all descriptions | 2 201 122 | 1 968 319 | 122 031 | 403,548 | 56 475 |

(a) Includes the Patna-Gya, Dildárnagar-Gházipur and Tárakeshwar Railways.
(b) Not a passenger but a trespasser.
(d) Includes the Katni Umaria Branch.
(e) Includes the Bellary Kistna State Railway.

SEE ALSO TABLE No. 4.

| CLASS. | Indian Midland (a) No. | Passengers and others Killed | Passengers and others Injured | Servants Killed | Servants Injured | Total all Classes Killed | Total all Classes Injured | North Western (b) No. | Passengers and others Killed | Passengers and others Injured | Servants Killed | Servants Injured | Total all Classes Killed | Total all Classes Injured |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Collisions between passenger trains or parts of passenger trains | | | | | | | | | | | | | | |
| Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line | | | | | | | | 4 | | | | | | |
| Collisions between goods trains or parts of goods trains | | | | | | | | – | | | | | | |
| Collisions between light engines | 1 | | | | | | | | | | | | | |
| Passenger trains, or parts of passenger trains, leaving the rails | 1 | | | | 1 | | 1 | 2 | | | | | | |
| Goods trains or parts of goods trains, engines &c., leaving the rails | 7 | | | | | | | 10 | | | | | | |
| Trains or engines travelling in the wrong direction through points | 1 | | | | | | | 1 | | | | | | |
| Trains running into stations or sidings at too high a speed | | | | | | | | | | | | | | |
| Trains running over cattle on the line | 30 | | | | | | | 26 | | | | | | |
| Ditto over obstructions on the line | 5 | | | | | | | | | | | | | |
| Ditto through gates at level crossings | | | | | | | | | | | | | | |
| The bursting of boilers of engines | | | | | | | | | | | | | | |
| Ditto of tubes, &c., of engines | | | | | | | .. | 10 | | | | | | |
| The failure of machinery springs &c of engines | 2 | | | | | | | 1 | | | | | | |
| Ditto of tyres | | | | | | | | | | | | | | |
| Ditto of wheels | | | | | | | | | | | | | | |
| Ditto of axles | | | | | | | | | | | | | | |
| Ditto of brake apparatus | | | | | | | | | | | | | | |
| Ditto of couplings | | | | | | | | 1 | | | | | | |
| Ditto of tunnels, bridges, viaducts culverts &c. | | | | | | | | | | | | | | |
| Broken rails | | | | | | | | 1 | | | | | | |
| The flooding of portions of permanent way | | | | | | ... | | 8 | | | | | | |
| Slips in cuttings or embankments | | | | | | ... | | | | | | | | |
| Fire in trains | | | | | | | .. | 18 | | | | | | |
| Fire at stations, or involving injury to bridges or viaducts | | | | | | | | | | | | | | |
| Other accidents | 8 | | | | | | | 5 | | | | | | |
| TOTAL ALL CLASSES | 55 | | | | 1 | | 1 | 10 | | | | | | |
| Number of passenger miles .. | 20 820 568 | | | | | | | 142,54[illegible] 322 | | | | | | |

| CLASS. | Oudh and Rohilkhand ( ) No. | Passengers and others Killed | Passengers and others Injured | Servants Killed | Servants Injured | Total all Classes Killed | Total all Classes Injured | Wardha Coal. No. | Passengers and others Killed | Passengers and others Injured | Servants Killed | Servants Injured | Total all Classes Killed | Total all Classes Injured | Eastern Bengal ( ) No. | Passengers and others Killed | Passengers and others Injured | Servants Killed | Servants Injured | Total all Classes Killed | Total all Classes Injured |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Collisions between passenger trains or parts of passenger trains | | | | | | | | | | | | | | | | | | | | | .. |
| Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line | 2 | | 1 | | 1 | | 2 | | | | | | | | 2 | | 1 | | | | 1 |
| Collisions between goods trains or parts of goods trains | | | | | | | | | | | | | | | 2 | | | | | | |
| Collisions between light engines | | | | | | | | | | | | | | | | | | | | | |
| Passenger trains, or parts of passenger trains, leaving the rails | | | | | | | | | | | | | | | 2 | 7 | 80 | | | 7 | 80 |
| Goods trains or parts of goods trains, engines &c., leaving the rails | | | | | | | | | | | | | | | 12 | | | | | | |
| Trains or engines travelling in the wrong direction through points | 1 | | | | | | | | | | | | | | 5 | | | | | | |
| Trains running into stations or sidings at too high a speed | 1 | | | | | | | | | | | | | | | | | | | | |
| Trains running over cattle on the line | 28 | | | | | | | | | | | | | | 0 | | | | | | |
| Ditto over obstructions on the line | | | | | | | | | | | | | | | 2 | | | | | | |
| Ditto through gates at level crossings | 1 | | | | | | | | | | | | | | 1 | | | | | | |
| The bursting of boilers of engines | | | | | | | | | | | | | | | | | | | | | |
| Ditto of tubes, &c., of engines | 3 | | | | | | | | | | | | | | | | | | | | |
| The failure of machinery springs &c of engines | | | | | | | | | | | | | | | 5 | | | | | | |
| Ditto of tyres | | | | | | | | | | | | | | | 1 | | | | | | |
| Ditto of wheels | | | | | | | | | | | | | | | | | | | | | |
| Ditto of axles | 1 | | | | | | | | | | | | | | 1 | | | | | | |
| Ditto of brake apparatus | | | | | | | | | | | | | | | | | | | | | |
| Ditto of couplings | | | | | | | | | | | | | | | 2 | | | | | | |
| Ditto of tunnels, bridges, viaducts culverts &c. | | | | | | | | | | | | | | | | | | | | | |
| Broken rails | | | | | | | | | | | | | | | 5 | | | | | | |
| The flooding of portions of permanent way | | | | | | | | | | | | | | | | | | | | | |
| Slips in cuttings or embankments | | | | | | | | | | | | | | | | | | | | | |
| Fire in trains | | | | | | | | | | | | | | | | | | | | .. | |
| Fire at stations, or involving injury to bridges or viaducts | | | | | | | | | | | | | | | 3 | | | | | | |
| Other accidents | | | | | | | | | | | | | | | 5 | | | | | | .. |
| TOTAL ALL CLASSES | 3 | | 1 | | 1 | | – | | | | | | | | 118 | 7 | 81 | | | 7 | 81 |
| Number of passenger miles .. | 64 341 72 | | | | | | | 1 112 235 | | | | | | | 645 1[illegible]60 | | | | | | |

| CLASS. | Nalhati: No | Number of Passengers and others: Killed | Number of Passengers and others: Injured | Number of Servants: Killed | Number of Servants: Injured | Total all Classes: Killed | Total all Classes: Injured |
|---|---|---|---|---|---|---|---|
| ions between passenger trains or parts of ssenger trains | | | | | | | |
| ions between passenger trains and goods mineral trains, engines, and vehicles nding foul of the line | | | | | | | |
| sions between goods trains or parts of ods trains | | | | | | | |
| sions between light engines | | | | | | | |
| enger trains, or parts of passenger trains aving the rails | | | | | | | |
| ds trains, or parts of goods trains, engines ., leaving the rails | | | | | | | |
| ns or engines travelling in the wrong rection through points | | | | | | | |
| ns running into stations or sidings at too gh a speed | | | | | | | |
| ns running over cattle on the line | 2 | | | | | | |
| Ditto over obstructions on the line | | | .. | | | | |
| Ditto through gates at level crossings | | | | | | | |
| bursting of boilers of engines | | | | | | | |
| Ditto of tubes &c. of engines | | | | | | | |
| failure of machinery springs, &c. of engines | | | | | | | |
| Ditto of tyres | | | | | | | |
| Ditto of wheels | | | | | | | |
| Ditto of axles | | | | | | | |
| Ditto of brake apparatus | | | | | | | |
| Ditto of couplings | | | | | | | |
| Ditto of tunnels, bridges, viaducts, culverts, &c | | | | | | | |
| ken rails | | | | | | | |
| flooding of portions of permanent-way s in cuttings or embankments | | | | | | | |
| in trains | | | | | | | |
| at stations, or involving injury to bridges viaducts | | | | | | | |
| er accidents .. | 1 | | | | 1 | | 1 |
| TOTAL ALL CLASSES | 3 | | | | 1 | | 1 |

| CLASS. | Tirhoot: No | Number of Passengers and others: Killed | Number of Passengers and others: Injured | Number of Servants: Killed | Number of Servants: Injured | Total all Classes: Killed | Total all Classes: Injured |
|---|---|---|---|---|---|---|---|
| ions between passenger trains or parts of ssenger trains | | | | | | | |
| ions between passenger trains and goods mineral trains, engines, and vehicles nding foul of the line | 1 | | | | | | |
| sions between goods trains or parts of ods trains | 1 | | | | | | |
| sions between light engines | | | | | | | |
| enger trains, or parts of passenger trains aving the rails | | | | | | | |
| ds trains, or parts of goods trains, engines ., leaving the rails | | | | | | | |
| ns or engines travelling in the wrong rection through points | 3 | | | | | | |
| ns running into stations or sidings at too gh a speed | | | | | | | |
| ns running over cattle on the line | 1 | | | | | | |
| Ditto over obstructions on the line | 1 | | 1 | 1 | 1 | 1 | 2 |
| Ditto through gates at level crossings | | | | | | | |
| bursting of boilers of engines | | | | | | | |
| Ditto of tubes &c. of engines | | | | | | | |
| failure of machinery springs, &c. of engines | | | | | | | |
| Ditto of tyres | | | | | | | |
| Ditto of wheels | | | | | | | |
| Ditto of axles | | | | | | | |
| Ditto of brake apparatus | | | | | | | |
| Ditto of couplings | | | | | | | |
| Ditto of tunnels, bridges, viaducts, culverts, &c | | | | | | | |
| ken rails | | | | | | | |
| flooding of portions of permanent-way s in cuttings or embankments | | | | | | | |
| in trains | | | | | | | |
| at stations, or involving injury to bridges viaducts | | | | | | | |
| er accidents .. | 1 | | | | | | |
| TOTAL ALL CLASSES | 8 | | 1 | 1 | 1 | 1 | 2 |

| CLASS. | Lucknow-Sitapur-Seramau: No | Number of Passengers and others: Killed | Number of Passengers and others: Injured | Number of Servants: Killed | Number of Servants: Injured | Total all Classes: Killed | Total all Classes: Injured |
|---|---|---|---|---|---|---|---|
| ions between passenger trains or parts of ssenger trains | | | | | | | |
| ions between passenger trains and goods mineral trains, engines, and vehicles nding foul of the line | | | | | | | |
| sions between goods trains or parts of ods trains | | | | | | | |
| sions between light engines | | | | | | | |
| enger trains, or parts of passenger trains aving the rails | | | | | | | |
| ds trains, or parts of goods trains, engines ., leaving the rails | | | | | | | |
| ns or engines travelling in the wrong rection through points | | | | | | | |
| ns running into stations or sidings at too gh a speed | | | | | | | |
| ns running over cattle on the line | 5 | | | | | | |
| Ditto over obstructions on the line | | | | | | | |
| Ditto through gates at level crossings | | | | | | | |
| bursting of boilers of engines | | | .. | | | | |
| Ditto of tubes &c. of engines | | | | | | | |
| failure of machinery springs, &c. of engines | | | | | | | |
| Ditto of tyres | | | | | | | |
| Ditto of wheels | | | | | | | |
| Ditto of axles | | | | | | | |
| Ditto of brake apparatus | | | | | | | |
| Ditto of couplings | | | | | | | |
| Ditto of tunnels, bridges, viaducts, culverts, &c | | | | | | | |
| ken rails | | | | | | | |
| flooding of portions of permanent-way s in cuttings or embankments | | | | | | | |
| in trains | | | | | | | |
| at stations, or involving injury to bridges viaducts | | | | | | | |
| er accidents .. | | | | | | | |
| TOTAL ALL CLASSES | 5 | | | | | | |

| CLASS. | Jorhat: No | Number of Passengers and others: Killed | Number of Passengers and others: Injured | Number of Servants: Killed | Number of Servants: Injured | Total all Classes: Killed | Total all Classes: Injured |
|---|---|---|---|---|---|---|---|
| ions between passenger trains or parts of ssenger trains | | | | | | | |
| ions between passenger trains and goods mineral trains, engines, and vehicles nding foul of the line | | | | | | | |
| sions between goods trains or parts of ods trains | | | | | | | |
| sions between light engines | | | | | | | |
| enger trains, or parts of passenger trains aving the rails | | | | | | | |
| ds trains, or parts of goods trains, engines ., leaving the rails | 4 | | | | | | |
| ns or engines travelling in the wrong rection through points | | | | | | | |
| ns running into stations or sidings at too gh a speed | | | | | | | |
| ns running over cattle on the line | 2 | | | | | | |
| Ditto over obstructions on the line | | | | | | | |
| Ditto through gates at level crossings | | | | | | | |
| bursting of boilers of engines | | | | | | | |
| Ditto of tubes &c. of engines | | | | | | | |
| failure of machinery springs, &c. of engines | | | | | | | |
| Ditto of tyres | | | | | | | |
| Ditto of wheels | | | | | | | |
| Ditto of axles | | | | | | | |
| Ditto of brake apparatus | | | | | | | |
| Ditto of couplings | | | | | | | |
| Ditto of tunnels, bridges, viaducts, culverts, &c | | | | | | | |
| ken rails | | | | | | | |
| flooding of portions of permanent-way s in cuttings or embankments | | | | | | | |
| in trains | | | | | | | |
| at stations, or involving injury to bridges viaducts | | | | | | | |
| er accidents .. | | | | | | | |
| TOTAL ALL CLASSES | 6 | | | | | | |

| CLASS. | Cherra-Companyganj: No | Number of Passengers and others: Killed | Number of Passengers and others: Injured | Number of Servants: Killed | Number of Servants: Injured | Total all Classes: Killed | Total all Classes: Injured |
|---|---|---|---|---|---|---|---|
| ions between passenger trains or parts of ssenger trains | | | | | | | .. |
| ions between passenger trains and goods mineral trains, engines, and vehicles nding foul of the line | | | | | | | |
| sions between goods trains or parts of ods trains | | | | | | | |
| sions between light engines | | | | | | | |
| enger trains, or parts of passenger trains aving the rails | | | | | | | |
| ds trains, or parts of goods trains, engines ., leaving the rails | | | | | | | |
| ns or engines travelling in the wrong rection through points | | | | | | | |
| ns running into stations or sidings at too gh a speed | | | | | | | |
| ns running over cattle on the line | | | | | | | .. |
| Ditto over obstructions on the line | | | | | | | |
| Ditto through gates at level crossings | | | | | | | |
| bursting of boilers of engines | | | | | | | |
| Ditto of tubes &c. of engines | | | | | | | |
| failure of machinery springs, &c. of engines | | | | | | .. | |
| Ditto of tyres | | | | | | | |
| Ditto of wheels | | | | | | | |
| Ditto of axles | | | | | | | |
| Ditto of brake apparatus | | | | | | | .. |
| Ditto of couplings | | | | | | | .. |
| Ditto of tunnels, bridges, viaducts, culverts, &c | | | | | | | |
| ken rails | | | | | | | |
| flooding of portions of permanent-way s in cuttings or embankments | | | | | | .. | |
| in trains | | | | | | | |
| at stations, or involving injury to bridges viaducts | | | | | .. | | |
| er accidents .. | | | | | | | .. |
| TOTAL ALL CLASSES | .. | | | | | | |

| | Nalhati | Tirhoot | Lucknow-Sitapur-Seramau | Jorhat | Cherra-Companyganj |
|---|---|---|---|---|---|
| mber of passenger miles | 785 869 | 23 055,277 | 4,313 459 | 129,840 | 20,120 |
| " of servants employed | 113 | 1 744 | 546 | 160 | 46 |
| ain mileage of all descriptions | 11,009 | 138,999 | 43 583 | 5,606 | 3,080 |

| CLASS. | [illegible] | | | | | | | Guaranteed Companies | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Burma (a) | | | | | | | Madras | | | | | | | South Indian (b) | | | | | | | Great Indian Peninsula ( ) | | | | | | | Bombay Baroda and Central India (d) | | | | | | |
| | No. | Number of Passengers and others | | Number of Servants | | Total all Classes | | No. | Number of Passengers and others | | Number of Servants | | Total all Classes | | No. | Number of Passengers and others | | Number of Servants | | Total all Classes | | No. | Number of Passengers and others | | Number of Servants | | Total all Classes | | No. | Number of Passengers and others | | Number of Servants | | Total all Classes | |
| | | Killed | Injured | Killed | Injured | Killed | Injured | | Killed | Injured | Killed | Injured | Killed | Injured | | Killed | Injured | Killed | Injured | Killed | Injured | | Killed | Injured | Killed | Injured | Killed | Injured | | Killed | Injured | Killed | Injured | Killed | Injured |
| Collisions between passenger trains or parts of passenger trains | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Collisions between goods trains, or parts of goods trains | | | | | | | | 2 | | | | | | | 2 | | | | | | | 3 | 1 | 3 | | | 1 | 3 | 1 | | | | | | |
| Collisions between light engines | | | | | | | | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Passenger trains or parts of passenger trains leaving the rails | | | | | | | | 2 | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | |
| Goods trains, or parts of goods trains, engines, &c leaving the rails | 3 | | | | | | | 7 | | | | | | | 9 | | | | | | | 4 | | | | | | | 3 | | | | | | |
| Trains or engines travelling in the wrong direction through points | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Trains running into stations or sidings at too high a speed | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Trains running over cattle on the line | 1 | | | | | | | 29 | | | | | | | [illegible] | | | | | | | 3 | | | | | | | 8 | | | | | | |
| Ditto over obstructions on the line | | | | | | | | | | | | | | | 1 | | | | | | | 5 | | | | | | | 2 | | | | | | |
| Ditto through gates at level crossings | 2 | | | | | | | | | | | | | | | | | | | | | 2 | | | | | | | 1 | | | | | | |
| The bursting of boilers of engines | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12(a) Ditto of tubes &c of engines | | | | | | | | | | | | | | | 4 | | | | | | | | | | | | | | 1 | | | | | | |
| The failure of machinery springs &c of engines | 1 | | | | | | | 2 | | | | | | | [illegible] | | | | | | | | | | | | | | 4 | | | | | | |
| Ditto of tyres | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ditto of wheels | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ditto of axles | 1 | | | | | | | | | | | | | | | | | | | | | 1 | | | | 1 | | 1 | | | | | | | |
| Ditto of brake apparatus | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ditto of couplings | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ditto of tunnels, bridges viaducts culverts &c | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Broken rails | | | | | | | | | | | | | | | 1 | | | | | | | | | | | | | | | | | | | | |
| The flooding of portions of permanent way | | | | | | | | | | | | | | | | | | | | | | 4 | | | | | | | | | | | | | |
| Slips in cuttings or embankments | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | | | | | |
| Fire in trains | | | | | | | | 6 | | | | | | | 3 | | | | | | | 6 | | | | | | | | | | | | | |
| Fire at stations or involving injury to bridge or viaducts | | | | | | | | | | | | | | | | | | | | | | 4 | | | 1 | | 1 | | | | | | | | |
| Other accidents | | | | | | | | | | | | | | | 7 | | | | | | | 8 | 1 | 1 | | | 1 | 1 | 19 | | | | | | |
| TOTAL ALL CLASSES | 9 | | | | | | | 51 | | | | | | | [illegible] | | | | | | | 63 | 2 | 4 | 1 | 1 | 3 | 5 | 40 | | | | | | |
| Number of Passenger miles | 48 669 8 6 | | | | | | | 83 794 [illegible] | | | | | | | [illegible]3 116 399 | | | | | | | 13 969 980 | | | | | | | 67 641 650 | | | | | | |
| " of Servants employed | 5 267 | | | | | | | 6 [illegible] | | | | | | | [illegible]964 | | | | | | | [illegible]5,179 | | | | | | | 6 235 | | | | | | |
| Train mileage of all descriptions | 3[illegible]9 051 | | | | | | | 622 [illegible]4 | | | | | | | 550 096 | | | | | | | [illegible] 600 598 | | | | | | | 660 920 | | | | | | |

| CLASS | Bh[illegible] Gond[illegible] Jun[illegible] — No. | Passengers and others — Killed | Passengers and others — Injured | Servants — Killed | Servants — Injured | Total all Classes — Killed | Total all Classes — Injured | MORVI — No. | Passengers and others — Killed | Passengers and others — Injured | Servants — Killed | Servants — Injured | Total all Classes — Killed | Total all Classes — Injured | JODHPORE — No. | Passengers and others — Killed | Passengers and others — Injured | Servants — Killed | Servants — Injured | Total all Classes — Killed | Total all Classes — Injured | TOTAL OF ALL RAILWAYS — No. | Passengers and others — Killed | Passengers and others — Injured | Servants — Killed | Servants — Injured | Total all Classes — Killed | Total all Classes — Injured |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Collisions between passenger trains, or parts of passenger trains | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | |
| Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line | | | | | | | | | | | | | | | | | | | | | | 13 | | 2 | | 3 | | 5 |
| Collisions between goods trains or parts of goods trains | | | | | | | | | | | | | | | | | | | | | | 23 | 2 | 4 | | 1 | 2 | 5 |
| Collisions between light engines | | | | | | | | | | | | | | | | | | | | | | 4 | | | | | | |
| Passenger trains, or parts of passenger trains leaving the rails | | | | | | | | | | | | | | | | | | | | | | 16 | 7 | 80 | | 1 | 7 | 81 |
| Goods trains or parts of goods trains, engines, &c leaving the rails | | | | | | | | 2 | | | | | | | | | | | | | | 96 | | | | | | |
| Trains or engines travelling in the wrong direction through points | | | | | | | | | | | | | | | | | | | | | | 15 | | | | | | |
| Trains running into stations or sidings at too high a speed | | | | | | | | | | | | | | | | | | | | | | 3 | | | | | | |
| Trains running over cattle on the line | 7 | | | | | | | 1 | | | | | | | | | | | | | | 561 | | | | | | |
| Ditto over obstructions on the line | | | | | | | | | | | | | | | | | | | | | | 3[illegible] | 1 | 2 | 1 | 1 | 2 | 3 |
| Ditto through gates at level crossings | | | | | | | | | | | | | | | | | | | | | | 11 | | | | | | |
| The bursting of boilers of engines | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Ditto of tubes &c of engines | | | | | | | | | | | | | | | | | | | | | | 24 | | | | | | |
| The failure of machinery springs &c of engines | | | | | | | | | | | | | | | | | | | | | | 60 | | | | | | |
| Ditto of tyres | | | | | | | | | | | | | | | | | | | | | | 2 | | | | | | |
| Ditto of wheels | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ditto of axles | | | | | | | | | | | | | | | | | | | | | | 39 | | | | 1 | | 1 |
| Ditto of brake apparatus | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ditto of couplings | | | | | | | | | | | | | | | | | | | | | | 35 | | | | | | |
| Ditto of tunnels, bridges, viaducts culverts &c | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | |
| Broken rails | | | | | | | | | | | | | | | | | | | | | | 11 | | | | | | |
| The flooding of portions of permanent way | | | | | | | | | | | | | | | 2 | | | | | | | 18 | | | | | | |
| Slips in cuttings or embankments | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | [illegible] |
| Fire in trains | | | | | | | | 1 | | | | | | | | | | | | | | 46 | | | | | | |
| Fire at stations or involving injury to bridges or viaducts | | | | | | | | | | | | | | | | | | | | | | 15 | | | 1 | | 1 | |
| Other accidents | | | | | | | | | | | | | | | | | | | | | | 78 | 1 | 1 | | 2 | 1 | 3 |
| TOTAL ALL CLASSES | 7 | | | | | | | 4 | | | | | | | 2 | | | | | | | 1 100 | 11 | 89 | 2 | 9 | 13 | 98 |

| | Bh[illegible] Gond[illegible] Jun[illegible] | MORVI | JODHPORE | TOTAL OF ALL RAILWAYS |
|---|---|---|---|---|
| Number of passenger miles | 11 719 858 | 1 533,884 | 3 760 146 | 1 214,868 979 |
| " of servants employed | 929 | 576 | 376 | 162 098 |
| Train mileage of all descriptions | 135 533 | 26,041 | 31,097 | 14,115 595 |

# TABLE No 4

**TABI**

...o TRAINS ROLLING-STOCK, PERMANENT WAY &c on the several RAILWAYS open for Traffic in INDIA during t
Number of RAILWAY SERVA

| RAILWAYS | 1 Collisions between passenger trains, or parts of passenger trains. | 2 Collisions between passenger trains and good vehicles ... lineral trains engines, and ... of the line | 3 Collis... between goods trains, o parts of ... | 4 Collisio... between light engines | 5 Passenger trai... part of passenger trai... ng the rail | 6 Good tra... part of ... | 7 Trai... directi... through points | 8 Trai... too high a speed | 9 Trains running over cattle on the line | 10 Trains running ... obstructi... the line. | 11 Trains running through gate ... crossing | 12 Th bursti... of boilers of engines | 12( ) The ... of tubes &c of engines | 13 The failure of machinery ... of engines | 14 The failure of tyres | 15 The failure of wheels. | 16 The failure of axles. | 17 The failure of brak apparatus. | 18 The failure of couplings. | 19 The failure of tunnel bridges ... &c | 20 Broken rails | 21 The ...ding of portions of permanent- |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **TE IMPERIAL** | | | | | | | | | | | | | | | | | | | | | | |
| ...ai (a) | 1 | | 2 | | | 7 | 1 | 1 | 3 | | | | | | 1 | | | | 1 | 1 | | |
| ...a Malwa (c) | | – | 4 | 1 | | 3 | | 1 | 91 | 9 | 1 | | 5 | 5 | | | 34 | | 9 | | 2 | |
| ...ágpur (d) | | | | | | 2 | | | 21 | 1 | 1 | | | 2 | | | | | 3 | | | |
| Mahratta (e) | | | 1 | | | 6 | | | 83 | 4 | | | 1 | 4 | | | | | 1 | | | |
| Mysore Section | | | | | | 1 | | | 15 | | | | | | | | | | 2 | | | |
| ...idland (f) | | | | 1 | 1 | 7 | 1 | | 80 | 5 | | | | 2 | | | | | | | | |
| ...astern (g) | | 4 | 2 | | 2 | 10 | 1 | | 6 | | | | 10 | 17 | | | | | 1 | | 1 | |
| Rohilkhand (h) | | 2 | | | | | 1 | 1 | 28 | | 1 | | 3 | | | | 1 | | | | | |
| Coal | | | | | | | | | | | | | | | | | | | | | | |
| **E PROVINCIAL** | | | | | | | | | | | | | | | | | | | | | | |
| ...Bengal (i) | | 2 | 2 | | 2 | 12 | 5 | | 1 | | 1 | | | 5 | 1 | | 1 | | 2 | | 5 | |
| | | 1 | 1 | | | | 3 | | 1 | 1 | | | | | | | | | | | | |
| Sitapur Sahrámau | | | | | | | | | 5 | | | | | | | | | | | | | |
| | | | | | | 4 | | | | | | | | | | | | | | | | |
| ...ompanyganj (k) | | | | | | 3 | | | 1 | | 2 | | | 1 | | | 1 | | 1 | | | |
| **RANTEED COMPANIES** | | | | | | | | | | | | | | | | | | | | | | |
| | | | 2 | 1 | 2 | 7 | | | 29 | | | | | 2 | | | | | | | | |
| ...dian (l) | | 2 | 2 | | | 9 | | | 3 | 1 | 2 | | 4 | | | | | | | | 1 | |
| ...dian Peninsula (n) | | | 3 | | | 4 | | | 23 | 5 | 2 | | | 2 | | | 1 | | | | | |
| Baroda and Central ...) | | | 1 | | 1 | 3 | | | 8 | 2 | 1 | | 1 | 4 | | | | | | | | |
| **TED COMPANIES** | | | | | | | | | | | | | | | | | | | | | | |
| ...g Himalayan | | | | | 1 | 4 | | | | | | | | 3 | | | 1 | | 1 | | | |
| ...diya | | | | 1 | 3 | 6 | | | 7 | | | | | 1 | | | | | 13 | | | |
| ...nd North Western | | | 1 | | 1 | 6 | 3 | | 13 | | | | | | | | | | | | | |
| ...nd Kumaun (p) | | | | | 1 | | | | 4 | | | | | | | | | | | | 1 | |
| ...Dhyinzáik | | | | | | | | | | | | | | | | | | | | | 1 | |
| **FOREIGN** | | | | | | | | | | | | | | | | | | | | | | |
| ...rry | | | | | | | | | | | | | | | | | | Worked | by the So... | | | |
| ...India Portuguese | | | | | | | | | | | | | | | | | | | | | Informa... | |
| **ATIVE STATES** | | | | | | | | | | | | | | | | | | | | | | |
| ...e Nizam's Guaranteed (q) | | | | | 2 | | | | 24 | | | | | 5 | | | | | 1 | | | |
| ...e Gaekwar's | | | | | | | | | | | | | | | | | | | | | | |
| ...ational Junágarh Por... | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | 7 | | | | | | | | | | | | | |
| * | | | | | | 2 | | | 1 | | | | | | | | | | | | | |
| 1889 | 1 | 13 | 23 | 4 | 16 | 96 | 15 | 3 | 561 | 32 | 11 | | 24 | 60 | 2 | | 39 | | 35 | 1 | 11 | |
| Average for 5 corresponding previous quarters (r) | 1 | 14 | 22 | 2 | 23 | 80 | 13 | 3 | 484 | 26 | 15 | | 17 | 55 | 2 | 9 | 12 | | 35 | | 4 | |

d Quarter of 1889 distinguishing the different Classes of ACCIDENTS the Number of PASSENGERS and OTHERS, a D OR INJURED thereby

| 24 P t 1st m i l i ginj ry to bridg o aduct | 25 Other ac id ts | Total all Classes. | NUMBER OF PASSENGERS AND OTHERS Killed. | Injured | NUMBER OF SERVANTS Killed | Injured | TOTAL ALL CLASSES Killed | Injured | Mean miles of Railway open | Number of Passenger carried | Train mileage of all description | Passenger mileage | PER MILE OPEN Number of passengers carried | Train mileage of all descriptions | Passenger mileage | TOTAL PASSENG Per million of passengers Killed | Injured | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 3 | 53 | (b)1 | (b)1 | | | 1 | 1 | 1 605 | 4 080 963 | 2 01 1 2 | 246,045 516 | 2 543 | 1 3,0 | 153 999 | | | |
| | 12 | 18, | | 1 | | 3 | | 4 | 1 691½ | 2 837 142 | 1 968 319 | 123 911 704 | 1 382 | 1 168 | 73 24 | | 0·428 | |
| 1 | 3 | 39 | | | | | | | 213 | 2 5 774 | 1 031 | 7 63 891 | 771 | 41 | 2 133 | | | |
| | 2 | 112 | (m)1 | | | 1 | 1 | 1 | 856¼ | 715 56 | 403 48 | 34 348 874 | 835 | 4,1 | 40 092 | | | |
| | | 19 | | | | | | | 218¾ | 1 6 418 | 56 175 | 6 699 727 | 898 | 25 | 30 595 | | | |
| | 8 | 5 | | | | 1 | | 1 | 611 | 340 468 | 238 718 | 2 8 0 568 | 557 | 481 | 34 0 | | | |
| 2 | 5 | 107 | | | | | | | 2 886 | 2 647 045 | 1 942 686 | 142 547 322 | 1 109 | 814 | 53 43 | | | |
| | | 37 | | 1 | | 1 | | 2 | 692½ | 1 390 010 | 711 834 | 64,341 7 2 | 2 007 | 1 028 | 9 912 | | 0 719 | |
| | | | | | | | | | 45 | 44,744 | 23 006 | 1 112 235 | 994 | 511 | 24 716 | | | |
| 3 | , | 118 | 7 | 81 | | | 7 | 81 | 798 | 1 998 879 | 652 058 | 64 521 460 | 2 504 | 81 | 80 854 | 3 503 | 40 583 | 0· |
| | 1 | 3 | | | | 1 | | 1 | 7¼ | 38 811 | 11 009 | 8 869 | 1 417 | 401 | 28 839 | | | |
| | 1 | 8 | | (j)1 | 1 | 1 | 1 | [illegible] | 273 | 607 133 | 138 19 | 0 277 | 2 236 | 50 | 80 8 | | | |
| | | 5 | | | | | | | 10 | 1 2 273 | 43 3 | 4 313 453 | 1 430 | 41 | 41 081 | | | |
| | | 6 | | | | | | | 30¼ | 1 634 | 5 6 | 120 840 | 5 8 | 184 | 4, 7 | | | |
| | | | | | | | | | ¼ | 4 1 | 3 080 | 20 120 | 554 | 411 | 2 688 | | | |
| | | 9 | | | | | | | 553 | 1 3 8 6 | 373 051 | 48 669 82 | 2 476 | 686 | 88 011 | | | |
| | | 71 | | | | | | | 83 | 2 63 | 6 2 24 | 83 94 00 | 2 649 | 742 | 99 874 | | | |
| | 7 | 72 | | | | | | | 38 | 2 34 763 | 00 6 | 79 116 399 | 3 184 | 745 | 10 04 | | | |
| 4 | 8 | 63 | 2 | 1 | 1 | 1 | 3 | 5 | 1 445½ | 2 5 527 | 2 600 598 | 13 96 980 | 1 766 | 1 799 | 94 064 | 0 784 | 1 567 | 0·0 |
| | 19 | 40 | | | | | | | 401 | 2 3 50 | 660 9 0 | 67 644,650 | 5 692 | 1 431 | 146 3 | | | |
| | | 10 | | | | | | | 1 | 1 5 7 | 36 081 | 9 9 | 24 | 708 | 5 880 | | | |
| | | | | | | | | | 4 | 75 | 3 3 | 13 2 | 60 3 | 9 | 8 91 | | | |
| | 1 | 33 | | | | | | | 78 | 17 40 | 30 39 | 9 93 | 2 3 | 83 | 1 69 | | | |
| 2 | | [illegible] | | | | | | | 176 | 6 83 | 263 007 | 3 140 5 | 17 1 | 699 | 6 31 | | | |
| | | 6 | | | | | | | 31 | 101 | 27 94 | 2 698 8 1 | 86 | 90 | | | | |
| | | 1 | | | | | | | 8 | 3 3 4 | 2 100 | 26 8 2 | 419 | 30 | 3 1 | | | |
| Railway finished. | | | | | | | | | | | | | | | | | | |
| | 1 | 34 | | | | | | | 854 | 40 6 | 151 217 | 14 118 725 | 696 | 436 | 30 884 | | | |
| | | | | | | | | | 59 | 046 | 14,69 | 1 644,20 | 1 30 | 240 | 868 | | | |
| | | 7 | | | | | | | 2 0 | 310 518 | 135 33 | 11 19 858 | 1 194 | 5 1 | 45 0 | | | |
| | | 4 | | | | | | | 68 | 40 339 | 26 041 | 1 583 884 | 602 | 35 | 22 5 | | | |
| | | 2 | | | | | | | 124 | 83 20 | 31 09 | 3 760 046 | 671 | 251 | 30 3 | | | |
| 15 | 78 | 1 105 | 11 | 89 | 2 | 9 | 13 | 98 | 15 151½ | 2 4 20 9 | 14 115 575 | 1 214 868,979 | 1 813 | 93 | 80,193 | 0 328 | 3 16 | 0·0 |
| 14 | 70 | 1 006 | 1 | 11 | 3 | 13 | 4 | 24 | 12 766 | 22 202 468 | 13 009 934 | 1,000,563,618 | 1 739 | 1 019 | 78 376 | 0·04 | 0 495 | 0 0 |

**Report on the accident, which occurred on the 15th April 1889, to No. Up mixed train on the Northern Section of the Eastern Bengal Sta Railway, near Madhnagar Station, by Mr G E Moore, Deputy Cc sulting Engineer to the Government of India for Railways, Calcutta.**

*Description*

1 In this case the train, consisting of an engine and tender, 1 low sided wagc 18 covered goods wagons, 11 coaching vehicles, and a brake van, 31 vehicles in left Madhnagar (mile 32) at 16 49, right time While passing over a bridge at mile telegraph post 22, consisting of 9 spans of 6 metre girders of standard type, it v blown off the line, with the exception of the engine and tender, which were abou wagons' length clear of the north end of the bridge, and the brake and one third-cl carriage just clear of the south end of the bridge The front wheels of this carria were derailed

2 Out of 140 passengers, 89 were emigration coolies, and the rest third class pa sengers There were no first or second class passengers Seven were killed or d from injuries received, and 80 were more or less hurt, 15 of them seriously

The damage to rolling-stock is estimated at R20,000

Neither the permanent way nor bridge structure were damaged

3 The accident occurred just one mile north of Madhnagar Station, where the l crosses, nearly at right angles, a long, low rice growing jheel, bordered on either s by thick bamboo jungle The line crosses the jheel on a bank 15 feet high, with bridge 9 spans of 6 metres near the north end The height of the bridge from rail le to ground is 20 feet, including about 3 feet of mud and water

The jheel is now quite dry with the exception of a pool under the bridge, but the rains the water stands over it from 5 to 10 feet deep

The line here runs almost due north, and is both straight and level

The road way across the bridge consists of sawn teak sleepers, 6 ×9"×6", spac 1'6" centre to centre, each sleeper being fixed to the girders by 4 hook bolts T rails were new, 50lb steel rails, only 6 months in the road, joined by clip pattern fi plates, with 4 bolts to each joint, spiked down with 4 spikes in each sleeper

When I examined the road it was in good order, and the gauge, though sligh tight, was very even throughout I was informed that the only work done to the p manent way on the bridge since the accident, was to straighten three or four sleep which had been displaced

The masonry of the bridge, with the exception of the ends of the cut waters the east side, and the coping of the east wings, where a few bricks had been displace was undisturbed

I also examined the permanent way for some distance on either side of the brid without finding any defect

The girders were undamaged and had not moved on their bed plates

Wheel marks were found on the sleepers between the rails and outside the ra on east side only, on the first two spans from the south end, and last span on the no end

The middle of the bridge was devoid of wheel marks, except on the extreme ea end of the sleepers Most of the east ends of the bridge sleepers were crushed a struck by the carriages in their descent

*Evidence*

*P P Rogers, Executive Engineer*—After receiving telegram about the accident, I left Sára on the special relief train starting from Sára at 19-55 The train arrived at Madhnagar at 22 o'clock, and left for scene of accident at 22 10 On arrival at scene of accident mile 33 telegraph mile 22, after putting 3rd class carriage No 73 on the road, and hand shunting it, and the rear brake van of the train a short distance from t bridge I examined the permanent way south the bridge, on the bridge and north of the brid up to where engine was standing, south of t bridge the sleepers were practically undisturb only the two front wheels of 3rd class carria No 73 being derailed A few sleepers on t bridge had been displaced by the wheels of t

vehicles having struck them, and some hook bolts had been broken. There were no marks on the sleepers to show that both wheels had been on the sleepers except in one place be tween the 7th and 8th piers In most cases the sleepers had been hit in the outside of east rail, showing clearly that the vehicles were lifted up and blown clear off the rails, in a few instances hitting the sleepers outside the rail on their way down to the bed of the river The noses of the brick piers on the east side were also cut away for a short distance No damage was done to the girders, which were carefully examined nor had any shifted on their bed plates Altogether about one dozen sleepers required to be straight ened on the bridge after the accident The road over the bridge was gauged and found to be tight to gauge in places to the extent of from $\frac{1}{16}$ to $\frac{1}{8}$ of an inch North of the bridge there were four wagons derailed within a distance of 50 feet of the bridge two of them lying right across the road from a point 50 feet from the face of north abutment up to where the engine was standing, *i e*, for a distance of 150 feet, the wagons had been thrown down the bank but the road was untouched and except on two or three sleepers close to engine where the first wagon was derailed, there were no marks of the wheels having been on the road at all In no place, either on the bridge or in the road each side of t, were any marks found in the rails Under the wagons derailed north of the bridge the sleepers had been disturbed by reason of the derailment There can be no doubt that the train was lifted off the road by the wind be cause of the absence of any mark in the bridge sleepers showing that any one pair of wheels had been on them, which would have been the case had any wagon been derailed On only a few sleepers between 7th and 8th piers were there any marks of a wheel on the west side of the bridge and generally from the ab sence of marks of wheels on sleepers and on road north of the bridge, it may fairly be infer red that the vehicles and wagons were lifted off the line bodily and thrown down

*S W Bowen, Permanent way Inspector*—I have been a Permanent way Inspector about 13 years, but have only been on this line about a week Inspected the bridge, measured the girders on Friday 12th and it was then in good order On the night of the accident I saw the ends in the east side of about 30 sleepers damaged by the vehicles falling over, and some of them knocked out of position slightly and all the cut walls on the east side and wing walls of north abutment damaged the road to the north of the abutment was slightly knocked out of place, and a few spikes bent

When I arrived, the rear brake van and a 3rd class carriage were on the south end five feet from the abutment, the leading wheels of the carriage were derailed On the north end two wagons were standing across the rails, and two close to the bridge, derailed, the remainder were down the bank or in the river, beyond the wagon across the road up to the engine the road was undisturbed and never touched by my men There were no marks on the road to shew any derailment from defect in the road In my opinion the train was overturned by a cyclone wind

*Joy Joyram*—I was Brakesman of 45 Up on the 15th April 1889 Have been 14 months on the Railway as signalman gunner, and 4 months as brakesman there were 11 vehicles behind the vehicle I was in which was a third class carriage fitted with a brake No 43 next to my carriage was an 18 feet empty wagon fitted for coolies and run in case of any being taken ill on the road When I left Madhnagar a few drops of rain were falling and it was stormy, just before coming to the bridge the wind was blowing harder, and as soon as we got on to the bridge my carriage was blown off The carriage appeared to jump up and down by the force of the wind I opened the brake shutter to apply my brake heard a noise looked out, saw the three vehicles behind me fall My vehicle, No 43, fell clear of the bridge into the water standing on its wheels there were 12 passengers and myself in the carriage No one in the carriage was hurt We were only shaken The water in the carriage was just over the seats I should say it fell 30 feet

*H S Hutton*—I was Fireman of the engine of 45 Up of 15th have been a fireman 16 months After leaving Madhnagar there was a slight breeze and light rain when I arrived at the bridge there was a stronger breeze—a re gular cyclone we went out slowly, starting from Madhnagar about 7 to 10 miles an hour When we got to the bridge the breeze all but stopped, in going over the bridge I felt nothing wrong in the road, but after getting over it felt a sudden jerk the engine stopped I looked back on the west side I saw the bridge clear and all the vehicles off, heard no crash but a howling of the wind I first went with the driver to attend to the passengers, and then the driver sent me and the guard back to protect train and fetch assistance I think the accident was caused by the train being blown and lifted off the bridge There was one strong gust just as the engine stopped which lasted about 5 seconds

*Jean Louis Carreau*—I was Guard of 45 Up mixed on the 15th I have had 3 years 9 months' Railway experience, 3 years Fireman and Driver, 9 months as Guard, left Madhnagar right time It was then raining, cloudy and stormy about $\frac{3}{4}$ mile out of Madhnagar close to the bridge I felt a jerk which threw me down, jumped up, looked out and saw the coaching vehicles falling over the bridge on east side, and the breeze was blowing from west to east I had my window up on the next side as it was rain ing and blowing When I looked out on the west side the breeze was so strong it nearly choked me I applied my brake and stopped

almost instantly while putting on the brake the brake van rocked went down to assist passengers I helped a few out of the carriages and by that time Driver Read went across I left him and Ticket Collector McDonald to help the passengers and went back to protect train and send for assistance I did not see the fireman, as he went to the north side to protect his train I believe as the carriages fell they were upright and seemed as if they had been lifted bodily off the line I could only see the passenger vehicles I could hear nothing but the howling of the wind

The formation of my train was as follows —

*Engine No 52*

| | | |
|---|---|---|
| Low-sided truck | 750 | |
| Empty covered goods | 193 | |
| Ditto ditto | 1 435 | |
| Loaded covered goods | 1 381 | |
| Empty covered goods | 31 | |
| Ditto ditto | 303 | |
| Ditto ditto | 314 | |
| Ditto ditto | 668 | |
| Ditto ditto | 1 323 | |
| Ditto ditto | 1 361 | |
| Ditto ditto | 415 | |
| Ditto ditto | 1 284 | |
| Ditto ditto | 428 | |
| Ditto ditto | 438 | |
| Ditto ditto | 247 | |
| Ditto ditto | 1 375 | |
| Ditto ditto | 1 326 | |
| Ditto ditto | 134 | |
| Ditto ditto | 339 | |
| 3rd class brake-van | 43 | |
| Empty covered | 362 | for cooly hospital |
| 3rd class | 298 | coolies |
| Ditto | 317 | ditto |
| Ditto | 55 | ditto |
| Intermediate | 284 | passengers |
| Composite | 31 | ditto |
| 3rd class | 68 | ditto |
| Ditto | 297 | ditto |
| Ditto | 81 | ditto |
| Ditto | 73 | ditto |
| Brake-van | 143 | guard |

*A K Sen Assistant Surgeon, Sara* —On arrival at the scene of accident at about 22 hours I found one woman injured in a carriage with a few bruises only, no external injury, and a man laying on the bank with his head cut and a few bruises I sent them to the hospital carriage brought by the Special to be treated Hearing there were more in the village I found a dead child on the west side with its parents who had brought it there and they were asleep I saw about 10 others with bruises and a woman complaining she had lost a child 12 months old I made a search with the Sára Station master and found eight passengers about a mile off, five injured the others only now in hospital I went to the village on the east side and found coolies injured lying two or three together in different houses I met two village chowkidars, who said there were 60 or 70 lying about in the different houses and requested them to come for treatment, but they mostly refused to go then By that time the Saidpur Special had arrived and asked the Railway Police Magistrate and others to assist in getting the Those who came first were sent off by Sp to hospital Those found after were ser later after being attended to, were sent o another Special, and four afterwards cam who were sent on to Sára by a return Spec

Altogether there were about 70 injured first woman I saw died about 5 A M — Madhnagar A man by name Koomee A Company s coolie died at 15 hours on 17th internal injuries received Only four were serious, and two more now have be serious on account of fever having set in

Most of the injured people say there heavy gust of wind like a whirlwind lifte carriages up and blew them over

*C Stephen* —I was Driver of 34 Down r of the 15th, and crossed 45 Up at Madhn 45 Up left as soon as I arrived at Madhr There was a breeze blowing when I left and a heavy storm came on at mileage 3 miles from Madhnagar to the north of the b The storm slowed the train down to four miles an hour There was nothing wrong the bridge or permanent way when I came it

*Edward Read* —I was Driver of 45 Up r of 15th have been a Driver on this s about four years I arrived at and left M nagar, right time, 16-49 On approachin bridge, 9 spans of 20 feet at mileage 33 felt some heavy gusts of wind which slightly affected the speed of the train I going about 12 miles an hour before and c bridge it was reduced to about 10 miles ar by the wind I had 31 vehicles in all c train, 9 coaching, 1 loaded wagon 21 em my engine being F class 52 and its load mixed train 35 After my engine had p over the bridge a few wagons length I jerk looked back and saw some wagon the engine falling over on to the east side line my engine was brought to a stand at before I had time to apply my brakes not know at first what had caused the acc but when I got off the engine I at once th the vehicles must have been blown over several gusts and could not say which cular gust did it I first went and gave a ance to the passengers whose vehicle fallen into the river, and then went and exa the road I did not cross the bridge w went back to the Guard as it was wet and sl and windy, and an open bridge withou protection and waded through the water was up to my middle 3½ feet deep I menced assisting the passengers and se Guard back about half an hour after to giv necessary notice and send for assistanc was dusk before I examined the roac bridge, about 18 hours I saw a few sleep each end of the bridge with wheel mar but nothing in the middle of the bridge nothing wrong with the bridge I did n against or over anything to cause an acc It was 16 55 when my engine stopped

nothing wrong with the road while I was running till the time of the accident I shut off steam and my fireman applied the tender brake after we had stopped There were 5 wagons attached to my engine by couplings 4 cove wagons on their sides down the bank, and low sided next to the engine canted over to east

*Conclusion*

The accident must be attributed to a violent gust of wind, amounting to a torna which unfortunately caught the train passing over an open bridge

The wheel and other marks on the bridge are inconsistent with a derailment cau by any obstacle on the line or defect in the rolling stock or way and works The posit of the vehicles after the accident is shown in the accompanying sketch

No 43, a third class carriage, with a brake compartment contained a brakesm and 12 passengers No 362, an empty covered goods, attached for use as a hospi in case of cholera These two vehicles appear to have been lifted up clear of t bridge structure and dropped down on their wheels into about 3 feet of water wh broke the shock, causing the passengers and brakesman to escape uninjured

The other vehicles seem to have caught the ends of the sleepers or cut-wate in their descent causing them to fall either on their sides or on their roofs Two class carriages falling on their roofs were completely crushed by the heavy weight their frame and wheels These carriages must have been nearly empty, or the loss life would have been much greater, as it would seem impossible that any one ins them could have escaped

The witnesses all agree in the opinion that the train was blown off the bridge b very slightly in their description of the force and duration of the storm Firem Hutton gives 5 seconds as the duration of the gust which caused the accident

Lieutenant Colonel Clarke in his note shows that to overturn an empty cover wagon, metre gauge, would require a pressure of 49 4lb

To lift bodily, as in the case of covered wagon, No 362, weighing 3 4 tons, a pr sure of 83lb per square foot must have been exerted—

| | | |
|---|---|---|
| Wagon weight | 3 4 tons = | 7 616lb |
| , frame | 14 × 6 7" = | 92 sq ft |
| , | $\overline{92}$ | = 82 78 lb per sq ft |

The tremendous pressure in this case may perhaps be accounted for by torna sweeping up an open space being sudddenly deflected and obstructed by the hi bank and bridge structure

The narrow track of the storm may be demonstrated by taking the centre as he ing struck the train at carriage No 43 the nineteenth vehicle, exerting a force of ov 82 78lb, which at the 30th vehicle had decreased below 49 4lb, the amount calculat to overturn a 3rd class carriage

The enormous force developed, and the suddenness and uncertain track of the tornados seem to preclude any reasonable precautions being taken to prevent futu accidents from this cause

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## APPENDIX

*Statement of the damages to the stock in the accident at Madhnagar on 15th April 1889*

No 1435 18' Iron covered wagon —Both buffers bent right side under frame angle ir bent

" 1381 " " Buffer bent axle guard bent, axle boxes broken do flashings broken

" 134 " " Coupling pin, four axle boxes brake thrust rod ar one door frame broken, buffers and axle guar bent

1323 " " Flap door boards and side ang'e iron broken hoc buffer and door flashings bent

| | |
|---|---|
| No 1361 18 Iron covered wagon — | Brake gear bent, partly broken, front left side plate broken, front left side corner angle iron twisted centre angle iron bent three axle boxes broken, four axle guards bent right end corner angle iron bent, one right end centre angle iron broken, two buffers broken end bottom gusset plates bent front end angle iron plate bent, door flashings broken |
| " 1284 Iron covered wagon — | Buffers broken, two axle guards bent two axle boxes broken brake rod and rack broken left side under frame angle iron bent one right back and angle iron bent |
| " 1375 " " | Two buffers bent, two axle-guards bent three axle-boxes broken two end buffer plates bent, and one broken at corner six angle irons on right side bent two angle iron gusset plates broken one right back side plate broken one right side under frame angle iron bent |
| " 193 18' Covered goods wagon — | Right side sole bar loose, front buffer broken, back buffer bent, cast iron roof plates bent |
| " 303 " " | One buffer broken two cast iron roof plates bent. |
| " 339 " " | Right top side rail broken right sole bars and one side broken |
| " 314 " | Body completely smashed, back buffer broken front buffer bent. |
| " 415 " " | Two buffers broken two axle boxes broken sole bar broken axle guards bent end and side pillar broken two cast iron roof plates broken |
| 361 Covered goods wagon — | Side pillars broken three cast iron roof plates broken |
| " 668 14 Covered wagon — | Body badly damaged |
| " 428 " " | Back buffer bent cast iron roof plates broken, two back end uprights broken |
| " 438 " " | Three axle boxes broken one buffer hook broken one buffer hook bent right sole bar broken four axle guards bent four axle guard bridles broken |
| " 750 Low sided wagon — | Both sole bars broken, six floor planks broken, head stock loose, two buffers bent two side iron bracket broken three axle boxes broken, two corner plate broken |
| " 31 24 Iron jute wagon — | One axle box broken two buffers bent slightly |

The bodies of 3rd class carriages Nos 83 317, 53 68 297 and 81 are damaged beyond repair and will have to be rebuilt The under frames of these carriages are practically uninjured the buffers are all either broken or bent

| | |
|---|---|
| No 284 Intermediate — | One end and side pillars broken, panel plates bent sunshades broken |
| 31 Composite — | End panels and pillars broken sunshades broken cushions damaged axle boxes broken and buffer bent axle guards bent |

## Extract from a Report on the Accident which occurred at Lonâvla Station Great Indian Peninsula Railway, at 12-40 A M on the 5th May 1889

A shunting engine was working in the Lonávla Station yard, having 15 wagons attached and was well within the protection of the down station signal, which was set to danger The shunting train was moving slowly towards the station signal when the driver saw the lights of an advancing train On this train not coming to a stand outside the station signal, he reversed his engine, but too late, and the trains collided at a point 166 feet inside the signal This signal, it was stated in the evidence, could be worked at night to show an imperfect or "magpie" light

The damage done to the shunting engine and attached vehicles was trifling, none of them left the road The driver and firemen remained on the shunting engine, and none of them were injured The approaching train, an up goods, had four of the wagons derailed, two of them overturned, and four men travelling in these (in charge of sheep) were injured, one fatally None of the train staff were injured.



GOVERNMENT OF INDIA

# PUBLIC WORKS DEPARTMENT

## CIVIL WORKS

### Irrigation

## REVENUE REPORT OF IRRIGATION WORKS IN THE PUNJAB FOR 1888 89

No 40 I Dated Calcutta, the 1st March 1890

RESOLUTION—By the Government of India Public Works Department

**Read—**

Letter No 6578 I dated 28th December 1889, from the Government of the Punjab, forwarding the Revenue Report of Irrigation Works in the Punjab for 1888 89, and Resolution by that Government reviewing the Report

OBSERVATIONS —The canals in the Punjab are twelve in number one of them, the Swat canal, is classed as a protective work , six, the Western Jumna, the Bari Doab, the Sirhind, the Lower Sohag and Para, the Sidhnai, and the Chenab canals are classed as productive , while the remaining five, the Upper Sutlej, the Lower Sutlej, the Indus, the Shahpur and the Muzaffargarh are classed as minor works for the last mentioned canal only Revenue Accounts are kept Of the twelve canals the first four have a perennial flow, the remaining eight are only inundation canals

2 The following statement shows the capital expenditure during and up to the end of the year —

| | Number of works | During the year 1888-89 | | | | | | | Total direct and indirect to end of 1888-89 |
|---|---|---|---|---|---|---|---|---|---|
| | | Works | Establishment | Tools and Plant | Suspense Account | Total direct charges | Indirect charges | Total direct and indirect charges | |
| | | Rs | Rs | Rs. | Rs | Rs | Rs | Rs | Rs |
| *Major Works* | | | | | | | | | |
| Protective Works (Account head 35) | 1 | 39 248 | 8,810 | 799 | —2 083 | 46 774 | 2 [illegible] | 49 [illegible] | 35 04 [illegible] |
| Productive Works (Account head 49) | 6 | 10 47 609 | 2 20 567 | —12 [illegible] | 34 116 | 12 21 609 | 51 95[illegible] | 12 [illegible] | 5 64 44 186 |
| Minor Works of which Capital and Revenue Accounts are kept (Account head 43) | 4 | | | | —177 | —17[illegible] | | —177 | 18,[illegible] |
| TOTAL | 11 | 10 86 9[illegible] | [illegible] | —11 742 | —[illegible] | 12 68 206 | 54 203 | [illegible] 409 | 6 08 0[illegible] |

The principal outlay was incurred on the Chenab canal, on which it amounted to Rs 4,49,977 for works Three syphons a fall eight bridges and two bungalows were completed , a large amount of earthwork was done , a considerable sum paid as land compensation , and good progress made with the distributaries

On the Sirhind canal the expenditure on works was Rs 2,92 966 from Imperial funds and Rs 59 901 from contributions, but the information given in the Report as to what works were in progress during the year is insufficient

On the Western Jumna canal the completion of the new distributaries was in hand, and progress was made in fixing permanent outlets on all the new rajbahas

3 The following statement shows the progress that has been made in extending the main canals and their distributaries —

| | Sanctioned | | Completed | |
|---|---|---|---|---|
| | Miles of Canals | Miles of Distributaries. | Miles of Canals. | Miles of Distributaries. |
| *Major Works* | | | | |
| Protective Works | 22 | 121 | 22 | 116 |
| Productive Works | 1,209 | 4,825 | 1,154 | 4,631 |
| *Minor Works* | | | | |
| Of which Capital and Revenue Accounts are kept | 1,792 | 155 | 1,790 | 155 |

Of the total length of main canal 481 miles are available for navigation

4 The actual financial results of the year for the twelve canals, excluding the Native State portion of the Sirhind canal, were as follows —

| Canal | Capital outlay | Gross Revenue Collected | | | Working Expenses | | | Net Revenue | Percentage of net Revenue on Capital outlay |
|---|---|---|---|---|---|---|---|---|---|
| | | Irrigation Revenue | Miscellaneous Receipts | Total | Direct | Indirect | Total | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| *Major Works* | Rs | Rs. | Rs | Rs | Rs | Rs | Rs | Rs. | Rs. |
| Protective Works { Swat River Canal | 35 04 223 | 2 22 943 | 4 558 | 2 27 496 | 87 425 | 7 232 | 94 657 | 1 32 839 | 3 79 |
| Productive Works { Western Jumna | 1 10 57 003 | 8 55 952 | 88 876 | 9 44,828 | 4 65 251 | 33 278 | 4 98 529 | 4 45 799 | 4·03 |
| Bari Doab | 1 6 99 349 | 16 33 904 | 1 62 092 | 17 95 996 | 5 64 592 | 36 415 | 6 01 007 | 11 94 989 | 7 38 |
| Sirhind | 2 31 92 828 | 10 66 739 | 65 05 | 11 31 798 | 5,85,932 | 30 672 | 5 66 604 | 3 65 194 | 1 55 |
| Lower Sohag and Para | 6 63 530 | 56 090 | 234 | 56,324 | 50 283 | 3 965 | 54,2 4 | 2 070 | 0 31 |
| Sidhnai | 7,55 311 | 1 69 764 | 1 604 | 1 71 368 | 72 267 | 3 8 8 | 76 095 | 95 273 | 12·61 |
| Chenab | 31 75 40 | 37 123 | 561 | 37 608 | 78,348 | 3 493 | 81 841 | —44 157 | |
| Total of Major Works 1888 89 * | 5 89 48 409 | 40 42 515 | 3 22 479 | 43 64 094 | 18 54,104 | 1 18,883 | 19 72 987 | 23 92 007 | 4·05 |
| Total for 1887 88 | 5 76 35 823 | 37 20 146 | 2,85 777 | 40 05 923 | 16 00 852 | 1 00 396 | 17 01 248 | 23 04,675 | 3·99 |
| *Minor Works* | | | | | | | | | |
| Works of which Capital and Revenue Accounts are kept— | | | | | | | | | |
| Upper Sutlej | 5 77 251 | 1 75 216 | 7 350 | 1 82 566 | 1 12 078 | 7 666 | 1 19 744 | 62 822 | 10 88 |
| Lower Sutlej and Chenab | 1 10 102 | 3 18 991 | 2 63 028 | 5 82 019 | 3 67 980 | 14,205 | 3 82 185 | 1,99,834 | 181 49 |
| Indus Inundation | 7,08 734 | 1 56 003 | 94 976 | 2 50 979 | 2 45,762 | 12 145 | 2,57 907 | —6 928 | |
| Shahpur Inundation | 40 739 | 37 782 | 524 | 38 306 | 31 846 | 487 | 32,333 | 5 973 | 14 66 |
| Madhopur Workshops | 4 94,148 | | | | | | | | |
| Total of Minor Works 1888-89 | 18 60 074 | 6 87,992 | 3,65 878 | 10 53 870 | 7 57 666 | 34 503 | 7 92 169 | 2 61 701 | 14 06 |
| Total for 1887 88 | 18 61 161 | 7 13,397 | 3 64 922 | 10 78 319 | 8,54,084 | 35 279 | 8,89 363 | 1 88 956 | 10 15 |
| Works of which Capital and Revenue Accounts are not kept— Muzaffargarh 1888-89 | | 2 52 798 | 1 41 996 | 3,94,794 | 1 99 906 | 6 047 | 2 05 953 | 1 88,841 | |
| 1887 88 | | 2 47 931 | 1 06,337 | 3 54 271 | 1 66 081 | 6 239 | 1 72,320 | 1 81 591 | |
| Grand Total 1888 89 | 6 08,09 383 | 49 83 305 | 8 30 353 | 58 13 658 | 28 11 676 | 1 59 433 | 29 71 109 | 28 42 549 | *4 37 |
| 1887 88 | 5,94 96,974 | 46 81 477 | 7 57 036 | 54 38 513 | 26 21 017 | 1 41 914 | 27 62,931 | 26 75 222 | *4 19 |

* These percentages of net Revenue on Capital outlay do not include Muzaffargarh canals.

5 A remarkable feature in this table is the great advance made by the Swat river and Sidhnai canals The Swat river canal has made a return, excluding interest charges, of 3 79 per cent on the capital outlay against a return of

0 88 in 1887 88 and that after being only four years in operation The increase is partly due to the full rate of Rs 2 8 per acre having been charged for the irrigation of the kharif crop against the interim rate of Re 1 per acre which was previously levied, but there was also a substantial addition to the area irrigated, which for the two crops was 11 224 acres more than the area for 1887 88 The gross area irrigated amounted to 107 910 acres, which is 17 910 acres more than the ultimate area assumed when the project estimates were prepared A further increase in area may be looked for, as at no time during the year was the full supply of 700 cubic feet per second for which the canal was designed, required to be sent down, though sufficient water was always available in the river The success of the Sidhnai Canal is also very noticeable The area irrigated during the year was 50 per cent in excess of that contemplated when the original project was drawn up although the canal has been only three years in operation, and it already more than covers its interest charges

On the Western Jumna canal there was a decrease in net revenue from Rs 8,18 323 for 1887 88 to Rs 4,45 799 which reduced the percentage of return from 7 47 to 4 C3 per cent This decrease is attributed to the abundant rainfall which rendered canal irrigation less necessary during the rabi season of 1887 88, the revenue of which is collected in the following financial year

Among the minor works the Upper Sutlej improved its net return from Rs 2,152 for 1887 88 to Rs 62,822 the improvement being due to less expenditure and to the large area of the rabi crop of 1887 88 The Lower Sutlej and Chenab canals also show an increase, which is attributed to the carrying out of various works of improvement which have enabled a larger area to be irrigated

The Bari Doab Canal was closed for 41 days from February 1st 1889, against 17 days in February 1888 and 68 days in 1887 Such a closure during the irrigation season is much to be deprecated, every effort should be made to shorten the period during which this canal is annually closed, and, if possible, to postpone the closure to a time when water is less urgently required by the crops

6 The interest account to the end of the year shows a balance in favour of the canals of Rs 1 92 53 180 which is chiefly due to the small capital outlay and large returns on the West Jumna Canal It was estimated in para 4 of last year s review, that the Bari Doab Canal would have repaid all arrears of interest charges in two or three years, but it has done so in one year and is now on the right side The Swat river canal will also be able to meet its interest charges in full at no very distant date

7 The following statement shows the revenue assessed for the year under the different heads in which is included the rabi assessment for 1888 89, which is not collected till 1889 90 The manner in which the assessments are fixed for the different canals was described in para 6 of last year s review

| | Area irrigated | | Assessment 1888-89 | | | | | | | Incidence per acre irrigated | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1888-89 | 1887-88 | Water rate | Occupiers rates | Owners rates | Share of land revenue | Water advantage rates | Assessed during 1888-89 | Assessed 1887-88 | 1888-89 | 1887 88 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | Acres | Acres | Rs | Rs | Rs | Rs | Rs | Rs | Rs | R | Rs |
| Swat River | 107 910 | 96 686 | 2 0 2 2 | | | | | 2 70 2 | 1,84 8 9 | 2 50 | 1 91 |
| Western Jumna Canal | 290 80 | 237 821 | | 7 64 90 | 2 38 862 | 52 745 | | 10 [illegible] 51 | 10 08 [illegible] 3 | 3 63 | 4 24 |
| Bari Doab | 519 [illegible] | 471 465 | | 13 0 307 | | | 4,30 264 | 17 [illegible] 57 | 15 8 432 | 3 34 | 3 33 |
| Sirhind | 476 65 | 390 9 | 13 12 184 | | | | | 13 12 181 | 9 86 674 | 2 75 | 2 52 |
| Lower Sohag and Para | 61 98 | 41 159 | 65 836 | | | | | 65 840 | 41 628 | 1 06 | 1 00 |
| Sidhnai | 1 8 88 | 75 284 | 2 13 00 | | | | | 1 [illegible] | 1 63 19 | 1 95 | 2 17 |
| Chenab | 47 641 | 10 54 | | 75 360 | | | | 75 360 | 5 976 | 1 58 | 0 55 |
| Upper Sutlej | 139 7 4 | 138 63 | | 15 868 | | 1 39 185 | 15 504 | 1 70 55 | 1 68 031 | 1 22 | 1 21 |
| Lower Sutlej and Chenab | 349 508 | 297 59 | | 173 | | 3 18 9 5 | | 3 19 148 | 3 20 106 | 0 91 | 1 07 |
| Indus | 201 81 | 190 47 | | | | 1 56 C07 | | 1 56 00 | 05 411 | 0 77 | 1 07 |
| Shahpur | 20 1 | 16 812 | 4 035 | | | | | 42 035 | 34 310 | 2 08 | 2 04 |
| Muzaffargarh | 289 82 | 280 32 | | | | 2 52 926 | | 2 52 9 6 | 2 47 943 | 0 87 | 0 88 |
| TOTAL | 2,614 190 | 2 250 081 | 19 0 2 | 9 21 63 613 | 38 862 | 9 19 838 | 4,45 708 | 56 71 360 | 49 45 348 | 2 17 | 2 19 |

Y

8 The gross area irrigated is again the largest on record, and shows an increase of 364 049 acres over the figures for the previous year The increase is common to all the canals, but is most marked on the Sirhind canal, in which it amounts to 86,000 acres This increase has an effect not only on the quantity of crops produced but also on the distribution of population In the case of the Swat river irrigation the opening of the canal has resulted in a multiplication of the number of villages in the tract commanded Of the 160 villages now irrigated, only 41 are old villages, the remainder having sprung up since irrigation was started Under the Bari Doab Canal, irrigation has been extended during the last four years to 173 new villages, and the total number irrigated from this canal is now 1 362 The gross increase in the irrigated area in the five years from 1884 85 is one million acres, of which 700,000 acres belong to the perennial canals

The areas of kharif and rabi crop for the year under review were as follows —

| | Kharif Acres | Rabi Acres |
|---|---|---|
| Perennial canals | 554,466 | 840,122 |
| Inundation canals | 683 481 | 536,061 |
| TOTAL | 1 237,947 | 1,376,183 |

9 In the following table the areas under the principal crops are compared with the figures for the previous year —

| | 1888 89 Acres | 1887-88 Acres |
|---|---|---|
| Sugar cane | 71 561 | 83 691 |
| Rice | 165,837 | 158 847 |
| Jowar | 171 939 | 169,839 |
| Maize | 122 392 | 80,876 |
| Wheat | 935 510 | 783,189 |
| Cotton | 215,638 | 223 470 |

The increase in wheat and maize cultivation during the five year period from 1884 85 has been most marked, having amounted to 75 and 550 per cent respectively

The gross value of the crops irrigated during 1888 89 is estimated at 752 lakhs

10 Under the Swat river canal 18 28 per cent and under Bari Doab canal 14 12 per cent of the total area irrigated were double cropped The remark is made in para 77 of the Report that the increase in the area of double crop is not satisfactory, "as the practice is generally held to be detrimental and exhausting to the soil" This of course, is not the case when the land is sufficiently well manured, and the efforts of the canal officers should tend rather to facilitate the ample distribution of water to lands which are highly cultivated, and to discourage it where the agricultural system is such that the soil is likely to become deteriorated

11 Some details are given in Statement No I E of the irrigating duty of each cubic foot of water per second entering the canals, but nothing is said as to the irrigating duty of the standard unit for different descriptions of crops, and without this the information given is not of much value What is wanted, in order to institute a comparison that may prove both interesting and valuable, is the irrigating duty of each cubic foot per second for wheat, maize, rice,

and the other principal crops cultivated, then taking the average period required to bring each crop to maturity, the total amount of water required for each acre of the different sorts of cultivation can be obtained, and the results compared with similar figures from other parts of India

12 The working of the Native States branches of the Sirhind canal is described in interesting detail and for the first time in paras 127 to 133 of the Report The total available supply of the canal is divided between the Imperial and Native States branches in the proportion of 64 to 36, and this for the year under review gave 2 265 and 1 274 cubic feet per second respectively for the kharif crop and 2 817 and 1,602 cubic feet per second respectively for the rabi crop As a matter of fact the Native States branches received 152 cubic feet per second more than their share for the former crop and 40[illegible] cubic feet per second less for the latter In return for their share of water the Native States pay 36 per cent of the charges and receive 36 per cent of the miscellaneous receipts on the main canal They also pay all expenditure on the feeders, the three branch canals and the Patiala navigable canal the establishment on all of which is a provincial charge The cost of the maintenance of rajbahas and of their own revenue establishment is paid directly by them The three States that share the supply are Patiala, Nabha, and Jhind and they do so in the proportion of 83 6, 8 8, and 7 6 The duty of water obtained in the Native States irrigation is in the aggregate but little more than half that obtained by the Imperial share of the supply Only 140 234 acres were irrigated in the Native States under the two crops, whereas if the British standard had been reached 268 114 acres might have been supplied The proportion is only 52 per cent, and the three States compare as follows —

| State | Area actually irrigated | Area irrigable according to British standard | Percentage |
|---|---|---|---|
| | Acres | Acres | |
| Patiala | 121,901 | 2[illegible]4 143 | 54 |
| Nabha | 7,987 | 23 594 | 34 |
| Jhind | 10 346 | 20 3[illegible]7 | 51 |

13 The following statement shows the particulars of the working of the Native States branches —

| State | Capital outlay | Gross Revenue collected | Working expenses | Water rates assessed | Area irrigated | Water rate per acre | Working expenses per acre |
|---|---|---|---|---|---|---|---|
| | Rs | Rs | Rs | Rs | Acres | Rs | Rs. |
| Patiala | 1,11,18 [illegible]05 | 1 89 933 | 3 97 03[illegible] | 3 07 378 | 121,901 | 2 52 | 3 26 |
| Nabha | 11,70,369 | 35,519 | 45,252 | 30,499 | 7 987 | 3 82 | 5 66 |
| Jhind | 10 10 778 | 39 572 | 32 23[illegible] | 36 372 | 10 346 | 3 51 | 3 11 |
| TOTAL | 1,32,9[illegible],647 | 2,6[illegible],024 | 4,74,525 | 3 74 249 | 140 234 | 2 67 | 3 38 |

The average water rate per acre is slightly lower than that on the British branches of the same canal, chiefly because full water rates are not yet levied in several villages, the schedule of rates is apparently the same The working expenses are extraordinarily high The financial position of these branches will no doubt improve, especially in Patiala, where the services of officers of the Public Works Department have been lent to direct irrigation operations, but it will take time to train the native subordinates

14 In the following statement the working expenses on the different canals are compared with the figures for the previous year —

| | | 1888-89 | | | | | 1887-88. |
|---|---|---|---|---|---|---|---|
| | | Works | Establishment | Tools and Plant | Indirect charges | Total. | TOTAL |
| | MAJOR WORKS | Rs. | Rs | Rs. | Rs | Rs | Rs |
| PERENNIAL | *Protective Works—* | | | | | | |
| | Swat River Canal | 35 714 | 51 658 | 53 | 7,232 | 94 657 | 90 123 |
| | *Productive Works—* | | | | | | |
| | Western Jumna Canal | 2 16 080 | 2 36 987 | 12 178 | 33 [illegible]78 | 4 [illegible]8 529 | 5 83,309 |
| | Bari Doab Canal | 3 00 947 | 2 59 [illegible]38 | 3 707 | 3[illegible] 415 | 6 01 007 | 5,28 999 |
| | Sirhind Canal (British portion) | 3 13 682 | 2 19 088 | 3 162 | 30 672 | 5 66 604 | 3 61 838 |
| INUNDATION | Lower Sohag and Para Canal | 21 960 | 28 318 | 11 | 3 965 | 54 254 | 37 084 |
| | Sidhnai Canal | 44 0[illegible]7 | 27 44[illegible] | 845 | 3 8[illegible] | 76 095 | 41 009 |
| | Chenab Canal | 53 263 | 24,947 | 138 | 3 493 | 81 841 | 59 941 |
| | MINOR WORKS | | | | | | |
| | Works for which Capital and Revenue Accounts are kept— | | | | | | |
| | Upper Sutlej Canals | 57 276 | 53 357 | 1 445 | 7 666 | 1 19 774 | 1,59,642 |
| | Lower Sutlej and Chenab Canals | 2 68 290 | 90 406 | 344 | 14,[illegible]05 | 3 8[illegible] 185 | 4 00 860 |
| | Indus Canals | 1 57 815 | 86 235 | 1 71 | 12 145 | 57 907 | 3 12 188 |
| | Shahpur Canals | 28 35[illegible] | 3 478 | 13 | 487 | 32 333 | 16 673 |
| | Works for which only Revenue Accounts are kept | | | | | | |
| | Muzaffargarh Canals | 1 56 [illegible]71 | 43 192 | 143 | 6 047 | 2 05 9[illegible]3 | 1 72 320 |
| | TOTAL | 16 53 9[illegible]6 | 11 33 940 | 23 751 | 1 59 431 | 29 71 109 | 27 62 931 |
| | Per acre irrigated | | | | | 1 13 | 1 22 |

The working expenses for 1888 89 show an increase over those for 1887 88 of only a little over two lakhs, while the assessed revenue has increased by about seven and a quarter lakhs, and the gross revenue collected by about three lakhs and three quarters

15 On the Western Jumna canal the new Gagsina bridge was completed On the Bari Doab canal repairs to the training works in the Chakki torrent and to the rapids in the main canal were carried out On the Sirhind canal the height of the shutters on the Rupar weir were raised, the retaining weir across the Siswan torrent was in progress, flour mills were constructed at Jaghera and Bhatinda, and a number of rajbahas were provided with regulating gates The large revenue expenditure on the Lower Sutlej and Muzaffargarh canals is due to the inclusion of Rs 2 14 480 and Rs 1,19,204 respectively on account of statute labour, which is included also in the receipt side of the account

16 The charge for establishment in the last statement is made up of the following items —

| | 1888 89 | 1887 88 |
|---|---|---|
| | Rs | Rs |
| Direction | 1 88 453 | 1,50 704 |
| Executive | 6,07 841 | 5,31,046 |
| Medical | 8,098 | 7,557 |
| Revenue, including collection fees | 3,29,208 | 3,15 695 (Revenue and Navigation) |
| Navigation | 349 | |
| TOTAL | 11,33,949 | 10,05,002 |

It is noticed that the figures for Establishment under Executive and Revenue given in the individual canal reports only agree in the aggregate, and not separately, with the corresponding figures in columns 14, 16, and 19 of State-

ment I C It is suggested that the distribution might be made on the same principles in the Reports and in the Statement

17 The only canals that are available for navigation are the Western Jumna and Sirhind, the length of navigable channel on which is respectively 243 and 188 miles

The navigation receipts and expenditure on each are compared in the margin with the figures for the previous year The principal receipts on the Western Jumna canal, Rs 41 686 are derived from rafts but it is explained that this traffic is not so productive as it might be, owing to the rates for the broad gauge railway sleepers being prohibitive Some modification of these has been proposed which it is expected will lead to a great expansion of the traffic The total quantity of goods carried was 73,381 tons valued at Rs 23 38 020

| | Western Jumna | | Sirhind | |
|---|---|---|---|---|
| | 1888-89 | 1887 88 | 1888 89 | 1887-88 |
| | Rs | Rs | Rs | Rs |
| Receipts | 44 6 8 | 47 497 | 11 288 | 12 104 |
| Expenditure | 7 405 | 9 101 | 13 834 | 18 803 |

18 The miscellaneous receipts for the year amounted to Rs 3,47,921 compared with Rs 3 13,700 for the previous year The increase is mainly due to improved receipts under the head of ' Water power "

19 The Report was received by the Government of India on December 31st, which is a month later than that for the previous year It is hoped that the report for the current year will not be so delayed The Report continues to be admirably prepared but there is a growing tendency to diffuseness in the individual canal reports and the length of the whole Report has grown from 106 pages in that for 1886 87 and 120 pages in that for 1887 88 to 136 pages in that for the year under notice The statement of irrigated area and value of crops given in the individual canal reports is given also in the appendices in statement III B and its insertion in the former place may be discontinued The return of rainfall may also be relegated to the appendices Other means of curtailing the Report without sacrifice of its clearness and interest may perhaps suggest themselves In future reports each work should be given a distinguishing number The points at which the gauges on the Sutlej and Chenab rivers are read should also be stated

20 In the Resolution of the Punjab Government prefacing the Report His Honour the Lieutenant Governor congratulates Colonel Home and the officers of the Irrigation Department on the results achieved The Government of India cordially agrees in these remarks The progress of irrigation in the Punjab generally, and the special degree of success achieved on the Swat River, Bari Doab, Sirhind and Sidhnai canals are due to their efforts and have been noticed with high satisfaction by the Government of India

ORDER—Ordered that copies of this Resolution and of the Report, and of the Resolution by the Punjab Government, be forwarded to the Finance and Commerce and the Revenue and Agricultural Departments for information

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Ordered, also, that copies of the Resolution be forwarded to the Government of the Punjab for information and guidance and that copies of this Resolution and of the Report and Resolution by the Punjab Government be forwarded to the Local Governments and Administrations in the Public Works Department noted in the margin for information

The Governments of Madras, Bombay Bengal and the North Western Provinces and Oudh in the Public Works Department
The Chief Commissioners of the Central Provinces Burma and Coorg
The Residents at Hyderabad and Mysore
The Agents to the Governor General in Central India and Rajputana

Ordered, further, that this Resolution and the Resolution by the Local Government be published in the Supplement to the *Gazette of India*, and that copies of this Resolution and of the Report be forwarded to Her Majesty's Secretary of State for India

J G FORBES, *Colonel, R E*,
*Deputy Secy to the Government of India*

## IRRIGATION BRANCH

No 6514 I dated Lahore the 21st December 1889

RESOLUTION—By the Hon ble the Lieutenant Governor of the Punjab and its Dependencies.

READ—

Revenue Report of the Officiating Chief Engineer Irrigation Works Punjab for the year ending 31st March 1889

RESOLUTION — The following table shows the outlay under Capital during and to the end of the year 1888 89 —

| Budget Head | Canal | Capital Outlay — During 1888-89 | Capital Outlay — To the end of 1888-89 |
|---|---|---|---|
| | | R | R |
| 35 -Protective Irrigation Works | Swát River | 49 020 | 35 04,223 |
| 49—Irrigation Works not charged against Revenue | Western Jumna | 1,75,247 | 1 10 57,903 |
| | Bári Doáb | 1 45 337 | 1 62 99 349 |
| | Sirhind | 3 06 639 | 2 34 92,823 |
| | Lower Sohág and Para | 34 563 | 6 63 530 |
| | Sidhnai | 20 344 | 7 55 341 |
| | Chenab | 5 91 436 | 31 75 240 |
| | TOTAL | 12,73 566 | 5 54 44,186 |
| 43—Minor Works and Navigation not classed a Productive | Upper Sutlej | | 5 77,251 |
| | Lower Sutlej and Chenáb | | 1 10 102 |
| | Indus | —177 | 7 08 734 |
| | Shahpur | | 40 739 |
| | Madhopur Workshops | | 4 24,148 |
| | TOTAL | —177 | 18 60 974 |
| | TOTAL IMPERIAL | 13 22,409 | 6,08 09 383 |
| Contributions | Sirhind Canal | 60 150 | 1 32,99 647 |

Only revenue accounts are maintained for the Muzaffargarh Inundation Canals

2 The following statement shows for each canal the revenue assessed during the past five years The profits based on the assessments are shown as usual in the Chief Engineer s Report but as the figures necessarily do not agree with those of the Administrative Accounts which are based on actual collections only there appears to be no object in bringing them prominently to notice The figures of assessments are however interesting, as they indicate the work done by the canals during the year under review

| Budget Item | Canal | Revenue assessed — 1888 89 | 1887 88 | 1886-87 | 1885-86 | 1884-85 |
|---|---|---|---|---|---|---|
| | | R | R | R | R | R |
| 35 | Swát River | 2,74 775 | 1,87 020 | 68 342 | 19 102 | |
| 49 | Western Jumna | 11 44 888 | 11 02 415 | 11 91 931 | 9 6 787 | 11 40 788 |
| | Bári Doáb | 18 99 663 | 17 12 122 | 14,68 350 | 17 96 938 | 13 77 388 |
| | Sirhind | 13 77,243 | 10 41,209 | 5,29 340 | 3 30,374 | 75,240 |
| | Lower Sohág and Pára | 66 070 | 42,190 | 18 760 | 17 755 | 307 |
| | Sidhnai | 2,14 606 | 1 64,120 | 57 262 | | |
| | Chenáb | 75 921 | 6 232 | | | |
| | TOTAL 49 | 47 78 391 | 40 68 288 | 32 65 743 | 30 61,854 | 25 93,673 |
| | TOTAL, 35 AND 49 | 50,53 166 | 42 55 308 | 33 33 985 | 30 80 956 | 25 93,673 |

| Budget Item | Canal | Revenue assessed | | | | |
|---|---|---|---|---|---|---|
| | | 1888-89 | 1887-88 | 1886-87 | 1885-86 | 1884-85 |
| | | R | R | R | R | R |
| 43 | Upper Sutlej | 1,77 907 | 1,82,220 | 1 37,219 | 97,911 | 1 09,537 |
| | Lower Sutlej and Chenáb | 5,82 176 | 6 08 828 | 6 08 388 | 5 57 039 | 6 02 481 |
| | Indus | 2,50 649 | 2,87,680 | 2 39 097 | 2 39 625 | 2 2[illegible] 681 |
| | Shahpur | 42 559 | 34 994 | 27 917 | 3[illegible] 306 | 29 521 |
| | Muzaffargarh | 3 94 922 | 3 74 755 | 3 51 765 | 3 38 918 | [illegible],69 496 |
| | TOTAL, 43 | 14 4[illegible] 213 | 14 88 477 | 13 64 386 | 12 65 79[illegible] | 13 40 716 |
| | GRAND TOTAL | 65,01,379 | 57 43 785 | 46 98,3 [illegible]1 | 43 46 755 | 39 34 389 |

The Major Works (items 35 and 49) show very satisfactory progress, the assessments having nearly doubled themselves since 1884 85 The Minor Works (item 43) naturally do not show such good progress, as they have not been extended like the Major Works

3 The working of the canals for which interest accounts are kept up is shown for the year 1888 89 in the following statement together with the returns on Capital outlay for three years —

| Budget Item | Canal | Capital Outlay to end of year | Collections less Refunds | Working Expenses | Net Revenue | Interest Charges | Percentage of Net Revenue on Capital Outlay | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | 1888 89 | 1887-88 | 1886-87 |
| | | R | R | R | R | R | | | |
| 3 | Swát River | 35 04 223 | 2 27,496 | 94 657 | 1 32 839 | 1 34 2[illegible]6 | 3 79 | 0 [illegible]8 | —0 84 |
| 49 | Western Jumna | 1 10 57 90[illegible] | 9,44 328 | 4 98 529 | 4 45 799 | 4 16 036 | 4 03 | 7 47 | 3 52 |
| | Bári Doab | 1 [illegible]2 09 [illegible]49 | 17 [illegible]5 996 | 6 01 007 | 11 94 989 | 6 23 849 | 7 33 | 6 84 | 8 09 |
| | Sirhind | 2 34 92 823 | 11 31 798 | 5 66 604 | 5 65 191 | 8 87 508 | 2 40 | 1 45 | 0 51 |
| | Lower Sohag and Pára | 6 63 530 | 56 324 | 54 254 | 2 070 | 24 947 | 0 [illegible]1 | —1 04 | 1 05 |
| | Sidhnai | 7 55 341 | 1 71 368 | 76 095 | 95 273 | 28 8[illegible]9 | 12 61 | 13 54 | —0 17 |
| | Chenab | 31 75 240 | 37 684 | 81 841 | —44 157 | 1 11 340 | —1 39 | —2 31 | |
| | TOTAL | 5 54 44 186 | 41 37 498 | 18 78 330 | 22 59 168 | 20 93 458 | 4 07 | 4 23 | 3 57 |
| | TOTAL 35 AND 49 | 5,89,48 409 | 43 64 994 | 19 72 987 | 23 92 007 | 22 27 694 | 4 [illegible]5 | 4 00 | 3 29 |
| | TOTAL 1887 88 | 5 76 25 823 | 40 05 923 | 17 01 248 | 23 04 675 | 21 6[illegible] 741 | | | |

The falling off in the returns from the Western Jumna Canal is due to the demand for water during the Rabi season of 1887 88 having been unprecedentedly small owing to very favourable conditions of rainfall The slight falling off in the case of the Sidhnai Canal is partly due to protective works at the tail of the needle weir across the Rávi at the head of the canal, on the safety of which the welfare of the canal depends, and partly to a larger share of the establishment charges being debitable to revenue, but the returns from this canal are still very good

With the above exceptions, all the canals show an improvement on last year, and there is, on the whole, a clear surplus of R1,64,3[illegible]3 after meeting all charges for interest in 1887 88 the surplus was R1,41,934

The Swát River Canal which is classed as a Protective work has yielded a percentage of 3 79 on the Capital outlay after having been only four years in operation, and as there is every hope of its yielding still better returns in the future, it might well be classed as a Productive work

4 The following table shows the financial results of the canals for which interest accounts are kept up to the end of 1888 89 —

| Budget Item | Canals | Total of | | Balance of | |
|---|---|---|---|---|---|
| | | Net Revenue | Interest Charges | Net Revenue | Interest Charges |
| | | R | R | R | R |
| 35 | Swát River | 92 893 | 9 97 761 | | 9 04 868 |
| 49 | Western Jumna | 3 64 62 145 | 73,57 741 | 2 91 04 404 | |
| | Bári Doáb | 1,58 75 719 | 1,58 68 167 | 7 552 | |
| | Sirhind | 8 01 702 | 93 22,701 | | 85 20 999 |
| | Lower Sohág and Pára | 3 167 | 89 478 | | 86,311 |
| | Sidhnai | 1 95 854 | 1,10 456 | 85 398 | |
| | Chenáb | —1 03 842 | 3 28 154 | | 4 31 996 |
| | TOTAL 49 | 5 32 34,745 | 3 30 76 697 | 2,01 58,048 | |
| | TOTAL 1888 89 | 5 33 27 638 | 3 40 74 458 | 1,92 53 180 | |
| | TOTAL 1887 88 | | | 1 90 80,867 | |
| | TOTAL 1886 87 | | | 1 89 46 933 | |

The Bári Doáb Canal has now cleared off its balance of interest charges, and there is every prospect of the Swát River Canal commencing to meet its interest charges at an early date

5 The Working Expenses of the abovementioned canals amounted to R 19,72 987 against R 17,01,248 in 1887 88, refunds of revenue being excluded in each case

The outlay on each canal for the last five years will be seen from the following statement —

| Canals | Working Expenses | | | | |
|---|---|---|---|---|---|
| | 1888 89 | 1887-88 | 1886-87 | 1885-86 | 1884-85 |
| | R | R | R | R | R |
| Swát River | 94 657 | 90 123 | 55 035 | 24 994 | |
| Western Jumna | 4 98 529 | 5 82 309 | 5 13 537 | 5,13,117 | 4,71,265 |
| Bári Doáb | 6 01 007 | 5 28 999 | 5 87 976 | 5 47,783 | 4,97 521 |
| Sirhind | 5,66,604 | 3 61,833 | 2,39 398 | 2 20 224 | 1,45,206 |
| Lower Sohág and Pára | 54 254 | 37,034 | 13 008 | 8 139 | |
| Sidhnai | 76,095 | 41 009 | 14 364 | | |
| Chenáb | 81 841 | 59,941 | | | |
| TOTAL | 19 72 987 | 17 01,248 | 14 23 318 | 13,14,257 | 11,13 992 |

The increase in cost, as compared with that of 1887 88, is mainly due to the last four canals on the list having to bear their full share of maintenance charges These are all new canals, and so long as considerable sums were being spent on works of construction, the revenue account was relieved of a large share of the cost of establishment under the heads of Direction and Executive, the mileage of distributaries that has to be maintained has also increased, especially on the Sirhind Canal, and the strain on them due to larger supplies being passed down them has also necessitated heavier expenditure in order to keep them efficient The head works of the Sirhind and Sidhnai Canals also required considerable repairs, while the clearance of silt from the head channel of the Chenáb Canal proved heavy and expensive There is a satisfactory decrease on the Western Jumna Canal but on the Bári Doáb Canal extensive repairs to head works, torrent works and rapids, caused an increase

6 The cost of Working Expenses and Establishment per acre irrigated is exhibited in the following table for the past five years —

| Canal | Cost per acre irrigated | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Working Expenses | | | | | Establishment | | | | |
| | 1888-89 | 1887-88 | 1886-87 | 1885-86 | 1884-85 | 1888-89 | 1887-88 | 1886-87 | 1885-86 | 1884-85 |
| | R | R | R | R | R | R | R | R | R | R |
| Swát River | 0 89 | 0 93 | 0 74 | 0 56 | | 0 48 | 0 47 | 0 25 | 0 21 | |
| Western Jumna | 1 71 | 2 45 | 1 62 | 2 29 | 1 69 | 0 81 | 1 09 | 0 81 | 1 22 | 0·91 |
| Bári Doáb | 1 16 | 1 12 | 1 45 | 1 08 | 1 32 | 0 50 | 0 51 | 0 59 | 0 45 | 0 51 |
| Sirhind | 1 19 | 0 92 | 1 11 | 1 44 | 4 02 | 0 46 | 0 30 | 0 29 | 0 35 | 0 99 |
| Lower Sohág and Pára | 0 88 | 0 90 | 0 75 | 0 47 | | 0 46 | 0 39 | 0 14 | 0 09 | |
| Sidhnai | 0 70 | 0 54 | 0 52 | | | 0 25 | 0 17 | 0 15 | | |
| Chenáb | 1 72 | 5 52 | | | | 0 52 | 1 72 | | | |

The percentages for the Western Jumna Canal have already been reduced, and a still further reduction may be looked for next year

7 The working of the remaining canals, which are all Inundation Canals, classed under Minor Works (item 43), will be seen from the following table —

| Budget Item | Canal | Capital Outlay to end of year | Collections less Refunds | Working Expenses | Net Revenue | Percentage of Net Revenue on Capital Outlay | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | 1888-89 | 1887-88 | 1886-87 |
| | | R | R | R | R | | | |
| 43 | Upper Sutlej | 5 77 251 | 1 82 566 | 1 19 744 | 62 822 | 10 88 | 0 37 | —3 35 |
| | Lower Sutlej and Chenáb | 1 10 102 | 5 82 019 | 3 82 185 | 1 99 834 | 181 49 | 171 43 | 195 74 |
| | Indus | 7 08 734 | 2 50 979 | 2 57 907 | —6 928 | —0 98 | —3 74 | —0 85 |
| | Shahpur | 40 739 | 38 300 | 32 333 | 5 973 | 14 66 | 60 34 | 37 24 |
| | Total | 14 36 826 | 10 53 870 | 7 92 169 | 2,61 701 | | | |
| | Muzaffargarh | | 3 94 794 | 2 05 953 | 1 88 841 | | | |
| | Total 1888 89 | 14 36 826 | 14,48 664 | 9,98 122 | 4 50 542 | | | |
| | Total 1887 88 | 14 37 003 | 14 71 999 | 11 01 092 | 3,70 907 | | | |

The net revenue has increased by R80 000, although the collections were less by R23,000 this result was due to the working expenses on the Upper Sutlej and Indus Canals having decreased The percentages of return for the Lower Sutlej and Chenáb Canals is fictitious, as the Capital outlay does not represent the first cost of the canals, most of which were in existence at the time of the annexation The Indus Canals are still worked at a loss, owing to the heavy cost of the new heads and embankments which the westward encroachments of the Indus necessitates

The return from the Shahpur Canals is lower than usual this year owing to outlay having been incurred on a feeder to the new Sahiwál Canal

The Muzaffargarh Canals are making steady progress

8 The cost of Working Expenses and Establishment per acre irrigated by these canals is as follows —

| Canals | Cost per acre irrigated | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Working Expenses | | | | | Establishment | | | | |
| | 1888-89 | 1887-88 | 1886-87 | 1885-86 | 1884-85 | 1888-89 | 1887-88 | 1886-87 | 1885-86 | 1884-85 |
| | R | R | R | R | R | R | R | R | R | R |
| Upper Sutlej | 0 86 | 1 15 | 1 46 | 1 49 | 1 30 | 0 38 | 0 41 | 0 54 | 0 76 | 0 40 |
| Lower Sutlej and Chenab | 1 09 | 1 41 | 1 20 | 0 99 | 0 92 | 0 29 | 0 34 | 0 27 | 0 21 | 0 20 |
| Indus | 1 27 | 1 64 | 1 39 | 1 37 | 1 36 | 0 42 | 0 44 | 0 44 | 0 47 | 0 41 |
| Shahpur | 1 60 | 0 99 | 0 83 | 0 70 | 0 72 | | | | | |
| Muzaffargarh | 0 71 | 0 69 | 0 55 | 0 63 | 0·73 | 0 15 | 0 16 | 0 13 | 0·15 | 0 18 |

On the Shahpur Canals there is no regular establishment kept up, and the only charges made under this head are for Direction and Accounts

With the exception of the Shahpur Canals the rates for working expenses are generally lower than last year, as are also the rates for establishment.

The cost of working of the Muzaffargarh Canals compares favourably with that of the other canals

9 The mileage of channels sanctioned and completed at the end of 1888-89 is given in the following table —

| | Canals | Mileage of Canals | | Mileage of Distributaries | | Mileage available for Navigation |
|---|---|---|---|---|---|---|
| | | Sanctioned | Completed | Sanctioned | Completed | |
| | | Miles | Miles | Miles | Miles | Miles |
| Perennial | Swat River | 22 | 22 | 121 | 116 | |
| | Western Jumna | 279 | 279 | 906 | 897 | 243 |
| | Bári Doáb | 362 | 362 | 1 058 | 1 045 | |
| | Sirhind — British | 319 | 319 | 2 468 | 2 373 | 142 |
| | Sirhind — Native States | 223 | 223 | 1 939 | 1,939 | 46 |
| Inundation | Lower Sohág and Pára | 95 | 95 | 41 | 41 | |
| | Sidhnai | 37 | 37 | 112 | 112 | |
| | Chenáb | 117 | 62 | 240 | 163 | |
| | Upper Sutlej | 221 | 219 | 109 | 109 | |
| | Lower Sutlej and Chenáb | 749 | 749 | 19 | 19 | |
| | Indus | 718 | 718 | | | |
| | Shahpur | 104 | 104 | 27 | 27 | |
| | Muzaffargarh | 779 | 779 | 401 | 401 | |
| Total | British | 3 802 | 3 715 | 5 502 | 5 303 | 385 |
| | Native States | 223 | 223 | 1,939 | 1 939 | 46 |

The mileage of the Western Jumna Canal has been reduced from 366 to 279 miles by the transfer of the Butana, Bahadra, and Darba Branches of the Hánsi Branch to their proper head of Distributaries, and by the addition of a mile at the tail of the Delhi Branch which had originally been omitted

The mileage of the Bári Doáb Canal has been increased from 354 to 362 miles by including the Dinanagar Navigation Channel

The Sirsa Branch of the Western Jumna Canal, and the Koranga Canal of the Sidhnai system, which were sanctioned during the year, will appear in next year s return

10 The areas irrigated by canals during the past five years are shown in the following statement —

| Year | Perennial Canals | | | Inundation Canals | | | Total | | |
|---|---|---|---|---|---|---|---|---|---|
| | Kharif | Rabi | Total | Kharif | Rabi | Total | Kharif | Rabi | Total |
| | Acres | Acres | Acres | Acres | Acres | Acres | Acres | Acres | Acres |
| 1884 85 | 345 869 | 346 203 | 692 072 | 522,474 | 399 742 | 922 216 | 868 343 | 745 945 | 1 614 288 |
| 1885-86 | 368 574 | 557 034 | 925 608 | 501 939 | 360 020 | 861 959 | 870 513 | 917 054 | 1 787 567 |
| 1886-87 | 351 472 | 659 589 | 1 011 061 | 536,301 | 403 278 | 939 579 | 887 773 | 1 062 867 | 1 950 640 |
| 1887 88 | 543 030 | 655,907 | 1 198 937 | 578,216 | 472 928 | 1 051 144 | 1 121 246 | 1 128 835 | 2 250,081 |
| 1888 89 | 554,466 | 840 122 | 1,394 588 | 683,481 | 536 061 | 1 219 542 | 1 237 947 | 1 376 183 | 2,614,130 |

The figures for 1888 89 are very satisfactory the increase in the irrigated area during the five-year period is one million of acres, of which seven hundred thousand acres belong to the perennial canals the area on the perennial canals has rather more than doubled itself during the same period

11 The areas of the principal crops irrigated during the last five years is as follows —

| Crops | 1888-89 | 1887-88 | 1886-87 | 1885-86 | 1884-85 |
|---|---|---|---|---|---|
| | Acres | Acres | Acres | Acres | Acres |
| Sugarcane | 71,561 | 83,691 | 59,104 | 58,398 | 69,610 |
| Rice | 165,837 | 158,837 | 146,777 | 147,529 | 147,401 |
| Jowár | 171,939 | 189,839 | 151 525 | 152,756 | 159,041 |
| Maize | 122,392 | 80,876 | 36,961 | 39,994 | 18,606 |
| Wheat | 935 510 | 783,189 | 747,514 | 649,442 | 533,838 |
| Cotton | 215,688 | 223,470 | 212,779 | 196,852 | 186,549 |

The decrease in the area under sugar cane occurs on the Western Jumna Canal, where the area for 1887 88 was unusually high

There is also a slight falling off in the areas under jowár and cotton

The rice area has risen slightly, and there are large increases under maize and wheat The area under maize on the Sirhind Canal continues to increase steadily notwithstanding the comparatively high water rate levied on it, and it appears likely to become a staple crop on the Chenáb Canal also the only other canals in which considerable areas of maize are irrigated are the Bári Doáb and the Swát River

12 The value of crops irrigated by canals during the year under review is estimated at R7,51,97 720 against R6 84,66,306 in 1887 88

The value of crops irrigated by the perennial canals averages R31 5 per acre, while the average water rate assessed, including owner's and water advan tage rates, was only R3 1 per acre, or one tenth of the value of the crop raised

13 The Rávi and Sutlej Rivers afforded better supplies during the Rábi season than they did in 1887 88, but the supply of the Rábi was still very far below the requirements of the Bári Doáb Canal for Rabi crops

The flood which occurred in the Jumna on the 20th September 1888 was the highest which has yet passed over the Tajawála Weir, but it did not cause any serious damage to the works

On the same date a somewhat heavy flood passed down to Sutlej, and caused considerable damage to the Rupar Weir owing to the weir shutters not having heen dropped in time

The torrents crossing the main line of the Sirhind Canal were in unusually heavy flood at the same time, especially the Siswan, where the water nearly topped the side walls of the superpassage

On the Bári Doáb Canal the training works on the Chakki torrent at Dhangu sustained considerable damage

14 In the Kharif season the rainfall to the east of the Sutlej was about normal and, with the exception of the storm which passed up from Delhi to the Himalayas in the third week of September, fairly well distributed To the west of the Sutlej the rains ceased at the end of August

In the Rabi season there was no rain of any consequence till quite the end of January, but the rainfall at that time and during February was both general and heavy

15 The duty, or area irrigated per cubic foot of water entering the canal, on the perennial canals is shown in the following table for the last five years —

| Canal | Area irrigated per cubic foot | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1884 85 | | 885-86 | | 1886 87 | | 1887-88. | | 1888 89 | |
| | Kharif | Rabi | Kharif | Rabi | Kharif | Rabi | Kharif | Rabi | Kharif | Rabi |
| Swat River | | | | 152 | 62 | 188 | 84 | 145 | 61 | 158 |
| Western Jumna | 94 | 81 | 86 | 70 | 66 | 110 | 90 | 32 | 69 | 72 |
| Bári Doáb | 48 | 115 | 59 | 140 | 69 | 123 | 61 | 123 | 62 | 139 |
| Sirhind | | | 57 | 126 | 46 | 88 | 57 | 107 | 61 | 119 |

The duty on the Western Jumna Canal is lower than it should be in both seasons owing to the supply being in excess of requirements, but an improve ment in the duty of this canal may be confidently looked for when the Sirsa Branch is opened for irrigation

The Bári Doáb and the Sirhind Canals show an improvement in both sea sons, and the Swát River Canal an improvement in the Rabi the falling off in the duty on the last named canal in the Kharif may be ascribed to the larger area of rice irrigated

16 The Miscellaneous Receipts for the last five years are as follows —

| Year | Miscellaneous Receipts |
|---|---|
| | R |
| 1884 85 | 2,08 141 |
| 1885 86 | 2,73 568 |
| 1886 87 | 2 28 470 |
| 1887 88 | 3 13 700 |
| 1888 89 | 3,47,921 |

The increase over 1887 88 is mainly due to larger receipts under water power

17 The Western Jumna and Sirhind Canals are the only ones which are navigable, and the receipts and charges connected with navigation on them during the last three years are shown in the following table —

| Year | Western Jumna | | | Sirhind | | | Total | | |
|---|---|---|---|---|---|---|---|---|---|
| | Receipts | Charges | Profit or Loss | Receipts | Charges | Profit or Loss | Receipts | Charges | Profit or Loss |
| | R | R | R | R | R | R | R | R | R |
| 1886-87 | 19,473 | 5 216 | +14 257 | 8 789 | 21 803 | —13 014 | 28 262 | 27 019 | + 1 243 |
| 1887 88 | 39 474 | 9,101 | +30 373 | 12 105 | 18 803 | — 6 698 | 51 579 | 27 904 | +23 675 |
| 1888-89 | 44 658 | 7,405 | +37 253 | 11 288 | 13 894 | — 2 606 | 55,946 | 21 299 | +31,647 |

The figures for the Sirhind Canal include both "Imperial" and "Contributions" The bulk of the receipts belongs to the raft traffic, the tolls from boats only amounting to about R5,000 per annum the raft traffic is being carefully watched, and steps are being taken to encourage it as far as possible by judicious alterations in the rates

18 The working of the Native States Branches of the Sirhind Canal has been reviewed in paras 127 to 133 of the Chief Engineer's Report As might be expected, the progress has not been nearly so rapid as on the British Branches, nor has the same duty been got out of the water, but the following table shows that the irrigated area is steadily rising and there is every reason to hope that, with the aid of the Engineer Officers who have been lent to the Patiála State, still better results will be shown in the future —

| Year | Areas irrigated from the Native States Branches | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Patiala | | | Nabia | | | Jhind | | | Total | | |
| | Kharif | Rabi | Total | Kharif | Rabi | Total | Kharif | Rabi | Total | Kharif | Rabi | Total |
| | Acres | Acres | Acres | Acres | Acres | Acres | Acres | Acres | Acres | Acres | Acres | Acres |
| 1886-87 | 5 651 | 42 26 | 47 920 | 704 | 5 895 | 6 599 | 1 892 | 7 396 | 9 288 | 8 247 | 55 560 | 63 807 |
| 1887 88 | 27 032 | 50 94 | 77 931 | 3 828 | 5 105 | 8 933 | 3 756 | 5 871 | 9 62 | 34 616 | 61 92 | 95 541 |
| 1888-89 | 39 440 | 82,46 | 121 901 | 2 880 | 5 107 | 7 987 | 5.447 | 4 899 | 10 34[illegible] | 47 767 | 92 467 | 140,234 |

The value of crops irrigated by the Native States Branches is estimated at R37,71,433

19 The project for the Sirsa Branch of the Western Jumna was sanctioned during the year, but work was not actually started as the alignment had to be laid down The project for the Jhelum Canal was also sanctioned, and the first forty miles of the main line were marked out on the ground but it was subsequently agreed that preference should be given to the completion of the Chenáb Canal with permanent head works, the estimates for this latter work were in a forward state by the end of the year

Estimates were submitted during the year for three small canals from the Rávi River in connection with the weir at the head of the Sidhnai Canal, and towards the close of the year permission was accorded by the Government of India to proceed with one of them, the Koranga Canal

Surveys for inundation canals from both banks of the Chenáb River in the Shahpur and Jhang Districts were practically completed during the year, also surveys for the extension of the Swát River Canal across the Kalpani Nadi into the Utman Bulak country and for the extension of District Canals near Peshawar

20 The Lieutenant Governor is glad to be again able to heartily congratulate Colonel Home and the Officers of the Irrigation Department on the results achieved

The revenue depending on the canals classed as Minor Works, which are all Inundation Canals, is almost all fixed revenue, so that there is no room for great variations in collections, but with the exception of the Indus Canals, which are difficult to maintain, these canals are working well, and the increase of net revenue due to decrease of working expenses is satisfactory

In respect to the canals shown as Major Works, which class includes all the Perennial Canals, the returns show an increase of eight lakhs in revenue assessed and of more than three and a half lakhs in collections Almost all these canals again show an improvement this year, and in the case of the two which do not, the causes were of a temporary and unavoidable nature The growth of irrigation by the canals of all kinds is indicated in a marked way by the further great rise of 67 lakhs in the year's estimates of value of canal irrigated crops, and the increase of produce which this implies in a country like the Punjab will be recognised when it is remembered that with our rainfalls in some districts no cultivation, and in many others nothing but a precarious growth of the poorer crops are possible without irrigation

The complete final success of the Bári Doáb Canal, the very promising start made by the Sirhind Canal, and the immediate full development of the Swát and Sidhnai Canals, are, in such a country, with its large rivers commanding huge areas of arid waste, facts of the highest importance they show that we can find room for the growth of the population and can improve the country immensely with benefit alike to the people and to the revenues of the State

By order of the Hon'ble the Lieutenant Governor,

F J HOME, *Lieut Colonel, R E*,
*Offg Joint Secretary to Government, Punjab*
*P W Dept Irrigation Branch*

GOVERNMENT OF INDIA

## PUBLIC WORKS DEPARTMENT

### CIVIL WORKS

### Irrigation

**ADMINISTRATION REPORT OF IRRIGATION WORKS IN THE MADRAS PRESIDENCY FOR 1888 89**

No. 41 I Dated Calcutta the 1st March 1890

RESOLUTION—By the Government of India, Public Works Department

**Read—**

Administration Report of Irrigation Works in the Madras Presidency for 1888 89

OBSERVATIONS —The number of works in each class for which Capital and Revenue Accounts are kept, excluding those under investigation only, remains the same as for the previous year The Capital expenditure on the three classes, during and up to the end of the year, is shown in the following statement —

| | Number of Works | During the year 1888-89 | | | | | | | Total direct and indirect to end of 1888-89 |
|---|---|---|---|---|---|---|---|---|---|
| | | Work | Establishment | Tools and Plant | Suspense account | Total direct charges | Indirect charges | Total direct and indirect charges | |
| | | Rs | Rs | Rs | Rs | Rs | Rs | Rs | Rs |
| *Major Works* | | | | | | | | | |
| Protective Works | 1 | 2,12,822 | 40 351 | 7 551 | | 2 60 724 | 38,608 | 2,99 332 | 12 79 122 |
| Productive Works | 9 | 9 45 630 | 2,09 496 | 2 23 758 | —983 | 13 77 901 | 64,979 | 14 42 880 | 5 31 54,878 |
| *Minor Works and Navigation* | | | | | | | | | |
| Works for which complete Capital and Revenue Accounts are made up | 5 | 2 45 814 | 52 588 | —3 751 | | 2 94 651 | 15,271 | 3 09 922 | 1,20 55 131 |
| Total | 15 | 14 04 266 | 3 02 435 | 2,27,558 | —983 | 19 33 276 | 1 18,858 | 2 52 134 | 6,64,89 131 |

2 The expenditure on Major Works was principally confined to the Rushikulya project, the Kistna Delta System and the Períyar project In the first of these, progress was made with the dam for the Russellkonda Reservoir In the Kistna Delta the widening of the Masulipatam and Bank Canal was proceeded with In the Períyar project the expenditure was considerably less than the grant, work being delayed by repeated accidents to the ring bunds and to a portion of the temporary dam being washed away The principal outlay was incurred on preliminary operations In the case of the minor works for which Capital Accounts are kept the principal outlay was on the Buckingham Canal, for which no grant from Protective Works was available

8 The following table shows the revenue and working expenses, ex cluding the interest charges, of the 13 Major and Minor Works in operation, as recorded in Statement II of the report —

| | Capital outlay | Gross Revenue received in 1888-89 | | | Working Expenses | | | Net actual Revenue | Deduct—Receipts and charges on account of old irrigation | Net Revenue attributable to outlay of Government Capital | Percent of return |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Irrigation Revenue. | Miscellaneous Receipts | Total | Direct. | Indirect | Total | | | | |
| *Major Works* | Rs. | Rs | Rs | Rs | Rs | Rs | Rs. | Rs | Rs | Rs. | Rs |
| Godávarí | 1 26,40 748 | 21 68 816 | 1 06 645 | 22 75 461 | 6,32 721 | 35,292 | 6 68 013 | 16 07 448 | 99 210 | 15 08 238 | 11·9 |
| Kistna | 89 71 944 | 15 70 020 | 46 637 | 16 16 657 | 4 02 574 | 19 1,8 | 4 21 752 | 11 94 905 | 66 757 | 11 28 148 | 12 5 |
| Pennér | 18 53 713 | 2 29 387 | 372 | 2 29 759 | 47 636 | 976 | 48,612 | 1 81 147 | 86 411 | 94,736 | 5 1 |
| Sangam | 35 71 886 | 2 20 011 | 1 417 | 2 21 428 | 70 715 | 1 695 | 72 410 | 1 49 018 | 1 05 590 | 43 428 | 1 2 |
| Karnúl | 2,16,42 645 | 76,377 | 5 169 | 81 546 | 1 46 8[illegible]5 | 4,23[illegible] | 1 51 097 | —69 551 | | —69 551 | |
| Barur | 3 65 63[illegible] | 3 56 | 56 | 3 621 | 1 416 | 40 | 1 456 | 2 165 | 2 172 | —7 | |
| Cauvery | 17 79 474 | 33 42 120 | 6 914 | 33 49 034 | 3 89 581 | 6 880 | 3 96 461 | 29 52 573 | 20 68 065 | 8,84,508 | 49 7 |
| Srivaikuntham | 14,51 541 | 1 84 491 | 1 076 | 1 85 567 | 35 779 | 1 193 | 36 972 | 1 48 595 | 66 605 | 81 990 | 5 6 |
| Total for 1888 89 | 5 22 77 587 | 77 94,787 | 1 68 286 | 79 63 073 | 17 27,287 | 69 486 | 17 96 773 | 61 66 300 | 24,94 810 | 36 71 490 | 7 0[illegible] |
| Total for 1887 88 | 5 14,37 609 | 71 41 648 | 1 86 532 | 73 28 180 | 16 08 114 | 62 761 | 16 70,875 | 56 57 305 | 24 47 751 | 32 09 554 | 6 2[illegible] |
| *Minor Works* | | | | | | | | | | | |
| Chembrambakam | 7 36 589 | 57 398 | 179 | 57 577 | 6 585 | —57 | 6 528 | 51 049 | 9 347 | 41 702 | 5 6 |
| Palár | 18 54 206 | 2 63 778 | 1 357 | 2 65 135 | 72 755 | 1 632 | 74 387 | 1 90 748 | 1 21 450 | 69 298 | 3 7 |
| Pelandurai | 4 44 876 | 12 186 | 166 | 12 352 | 16 439 | 417 | 16 856 | —4 504 | 3 215 | —7 719 | |
| Madras water supply | 17 54,045 | 22 195 | 11 811 | 34 006 | 14,016 | 360 | 14 376 | 19 630 | 5 793 | 13 837 | 0 7 |
| Buckingham | 72 05 415 | | 72 214 | 72,214 | 1 28,649 | 4,010 | 1 27 659 | —55 445 | | —55 445 | |
| Total for 1888 89 | 1,20 55 131 | 3 55 557 | 85 727 | 4,41 284 | 2 33 444 | 6 ,362 | 2 39 806 | 2 01 478 | 1 39 805 | 61 673 | 0 [illegible] |
| Total for 1887 88 | 1 17 45 209 | 3 26 547 | 77 967 | 4,04 514 | 2 42 893 | 6 59[illegible] | 2 49 492 | 1 55 022 | 1 36 032 | 18 990 | 0[illegible] |

Of these the Kistna system is still incomplete, and the Sangam system is not yet in full working order The poor returns on account of the Madras water-supply project are partly due to only Rs 11,655 having been received by Govern ment on account of the water supplied to the Municipality of Madras Nothing is said in the report as to the quantity of water supplied, or the rate paid for it, and information on this point is requested The working of the Karnul Canal resulted in a deficit of Rs 69 551 , the area irrigated shows an increase of 20,566 acres over the previous year This was partly due to scanty rainfall, which also led to a reduction of half the water rate on dry crops Moreover, liberal concessions were made to cultivators willing to take up blocks of waste land under this canal, water being given free of charge for 5 years and at half rates for 5 years, and 4,459 acres have been so occupied The result was that the average rate per acre paid on the whole irrigated area fell from Rs 3 19 to Rs 2 59 The Buckingham Canal is responsible for more than half the outlay on minor works, and its revenue does not meet its working expenses

4 In the statements attached to the report (I C to IV C) on the revenue side of the account the share of the receipts due to the old irrigation, and on the expenditure side the old maintenance charges have been excluded These have again been calculated in the complicated manner which was commented upon in the review of the previous year's report In letter No 184 I of 14th September 1889, the Government of India invited the attention of the Government of Madras to the expediency of crys tallizing these old receipts and charges, and suggested figures based on a five years average at which they might be finally fixed In reply to this request the Government of Madras has intimated (letter No 495 I of 12th Octo ber 1889) that the question is now under consideration, but that the proposals made cannot be finally adopted until the accounts for the current official year are dealt with The system of calculating the revenue due to irrigation in the Madras Presidency is exceedingly complicated, and is unlike that which obtains in any other part of India, and it is therefore eminently desirable that

any measure tending to simplify the system and to shew correctly the great service rendered by the irrigation works to the country, should be introduced without delay The figures in para 3 are worked out on this simplified system The share of receipts due to the old irrigation in the year under review was Rs 30,26,526, and the old maintenance charges were Rs 3,91,911

5 In the statement in para 3 the Miscellaneous receipts are those realised in the Public Works Department, principally on account of navigation The irrigation receipts are those realised in the Revenue Department, the details of which are as follows for the 13 Major and Minor Works in operation –

| | Rs |
|---|---|
| Share of Land Revenue due to Irrigation | 74,18 623 |
| Share of enhanced Land Revenue | 4 83 131 |
| Outstandings paid during year | 2,48 590 |
| Grand Total | 81,50,344 |

The manner in which the irrigation revenue is calculated was explained in para 6 of last year s review The above figures do not include the deduction of 5 per cent on the revenue on account of collection charges in the Civil Department, which amounted to Rs 2 46,196

6 In the following statement the true irrigation receipts are compared with the area effectively irrigated for first and second crop as shown in the detailed canal reports The corresponding figures for the previous year are also given for purposes of comparison —

| | Revenue derived from irrigated lands | | Area irrigated | | Rate per acre | |
|---|---|---|---|---|---|---|
| | 1888-89 | 1887 88 | 1888-89 | 1887-88 | 1888-89 | 1887-88. |
| | Rs | Rs | Acres | Acres | Rs | Rs |
| Godávarí | 21 65,816 | 20,59 625 | 651,619 | 608 696 | 3 3 | 3 3 |
| Kistna | 15 70 020 | 14 67 333 | 416 205 | 387 505 | 3 7 | 3 8 |
| Pennér | 2 29 387 | 2 55,951 | 59 658 | 64 987 | 3 8 | 3 9 |
| Sangam | 2,20 011 | 2,06 786 | 55 938 | 51 593 | 3 9 | 3 9 |
| Karnul | 76 377 | 56 284 | 34 999 | 21 927 | 2 2 | 2 5 |
| Barur | 3 565 | 2,105 | 1 344 | 492 | 2 6 | 4 2 |
| Cauvery | 33 42 120 | 29,06 773 | 1,007,136 | 937,634 | 3 3 | 3 1 |
| Srivaikuntham | 1,84,491 | 1,86,791 | 40,420 | 40 632 | 4 5 | 4 5 |
| Total Productive Works | 77 94,787 | 71,41,648 | 2,267,314 | 2,113,766 | 3 4 | 3 3 |
| Chembrambákam | 57,398 | 48,868 | 19 416 | 16 186 | 2 9 | 3 0 |
| Palar | 2,63 778 | 2 47,673 | 97 023 | 91 479 | 2 7 | 2 7 |
| Pelandorai | 12 186 | 9,741 | 4 529 | 3,765 | 2 6 | 2 5 |
| Madras | 22,195 | 20,265 | 10,251 | 9 235 | 2 1 | 2 1 |
| Total Minor | 3,55,557 | 3,26,547 | 131 219 | 120 663 | 2 7 | 2 7 |
| Grand Total | 81 50,344 | 74 68 195 | 2 398,533 | 2,234 429 | 3 4 | 3 3 |

7 A large amount of concealed cultivation was brought to light in the Kistna Delta, and the Madras Government is requested to state whether any measures have been adopted to ensure the detection of similar frauds in other districts and to prevent their repetition It should also be stated when the new figures of the revenue survey of the Cauvery Delta are likely to be available for the purpose of checking the irrigated area.

8 A noticeable feature in the report is the prevalence of much higher rates on the Srivaikuntham irrigation than anywhere else The figures are as follows —

| | Srivaikuntham | Cauvery | Barur | Sangam | Pennér | Kistna. | Godávari |
|---|---|---|---|---|---|---|---|
| | Rs | Rs | Rs | Rs | Rs | Rs | Rs. |
| 1st crop | 5 79 | 3 00 | 3 43 | 3 93 | 3 56 | 3 39 | 3 13 |
| 2nd " | 3 06 | 2 29 | 0 96 | 2 58 | 2 66 | 2 08 | 2 57 |

Under the Srivaikuntham also the area of second-crop irrigation bears a much higher proportion to first crop irrigation than elsewhere, the figures being of first crop 21,506 acres, and of second crop 18,914 acres It is understood that in the Southern Districts of Madras the first crop or Kar is a short one, lasting from May or June to August, while the second crop (Peshanum or Shambu) lasts from August to December, and is the more valuable of the two In the northern districts, on the other hand, the first crop is a long crop, remaining five or six months in the ground and much the more valuable of the two Under these circumstances the question suggests itself whether the irrigation rates quoted above bear the relation they should bear to the value of the crop raised, and whether the first crop rates in the northern districts could not bear enhancement The Governor General in Council will be glad to learn the views of the Government of Madras on this suggestion

9 The Miscellaneous receipts comprise the following items —

| | 1888 89 | 1887 88. |
|---|---|---|
| | R | Rs |
| Navigation | 1,96 977 | 2 01 546 |
| Plantation | 13 634 | 7 589 |
| Miscellaneous | 45,277 | 53 958 |
| Less refunds | —1 875 | —1 624 |
| | 2 51 013 | 2 64 499 |

The navigation receipts were divided as follows among the different canals —

| | Length of navigable channel | Receipts | Expenditure | Value of goods | Ton mileage |
|---|---|---|---|---|---|
| | Miles | Rs | Rs | Rs | |
| Godavari | 481 | 93 271 | 74 788 | 1 80 82 324 | 102 45 080 |
| Kistna | 281 | 31 691 | 52,820 | 1 42 55 018 | 113 86 909 |
| Karnul | 190 | 1 067 | 36 661 | 3 33 325 | 135 86 333 |
| Buckingham | 262 | 70 948 | 92 431 | 1 60 17 344 | |
| Total | 1,214 | 1,96,977 | 2,56,709 | 4 86 88,041 | 352 18 322 |
| Corresponding figures of previous year | 1 189 | 2 04 546 | 2,54 614 | 5 22,57 200 | 409,64,410 |

Navigation was carried on at a loss on all canals except the Godavari The Godávari, Kistna and Buckingham Canals are worked as one system for navigation purposes one license giving the right to navigate on all three

The Madras Government is invited to consider whether in view of the annually recurring loss on navigation, the license fees might not with propriety be raised

10 The following statement shows the details of the true working expenses of the major works and of the minor works for which Capital and Revenue Accounts are kept without deducting "old maintenance charges" The figures are taken from columns 12 to 27 of Statement I C added to those in the table on pages 66 67

| | Productive Work | Minor Works | Total. |
|---|---|---|---|
| | Rs | Rs | Rs |
| Establishment, Public Works Department | 4 60 736 | 48 292 | 5 09,028 |
| Establishment, collection charges by Civil Officers | 4 42 839 | 9,996 | 4,52 835 |
| Works and Repairs | 7 32,744 | 1,71 617 | 9,04 361 |
| Tools and Plant, and Miscellaneous | 86 883 | 3 140 | 90 023 |
| Indirect | 74,021 | 6,761 | 80 782 |
| Total | 17,96,773 | 2,39 806 | 20 36 579 |

11 The working expenses per acre irrigated, calculated in the same way as in last year's review, are shown for each of the irrigation systems in the following table —

| | Total Working Expenses | Irrigated area | Rate per acre |
|---|---|---|---|
| | Rs | Acres | Rs |
| Godávarí | 6,68 018 | 651 619 | 1 02 |
| Kistna | 4 21 752 | 416 205 | 1 01 |
| Pennér | 48,612 | 59 658 | 0·81 |
| Sangam | 72,410 | 55 938 | 1 29 |
| Karnúl | 1,51 097 | 34,909 | 4 31 |
| Barur | 1 456 | 1 344 | 1 08 |
| Cauvery | 3 96 461 | 1,007 136 | 0 39 |
| Srivaikuntham | 36,972 | 40,420 | 0 91 |
| Total Productive Works | 17,96,773 | 2 267 314 | 0 79 |
| Chembrambakam | 6 528 | 19 416 | 0 33 |
| Palar | 74 387 | 97,023 | 0 76 |
| Pelandorai | 16 856 | 4 529 | 3 72 |
| Madras | 14,376 | 10 251 | 1 40 |
| Total Minor | 1,12,147 | 131 219 | 0 85 |
| GRAND TOTAL | 19 08 920 | 2 398 533 | 0 79* |
| * Total for 1887 88 | 18,07,517 | 2 234 429 | 0 80 |

12 The unrealised demands at the beginning of the year consisted of one item of Rs 32,700 on account of the Karnúl Canal At the close of the year Rs 31,576 remained unrealised on the same canal All other demands were realised The irrigation receipts are all for the Fasli year, which ends on June 30th

13 The third class of works dealt with in the report are Irrigation and Navigation Works, for which neither Capital nor Revenue Accounts are kept The irrigated area, revenue, and working expenses of this class of works are shown in the following statement —

| | Area 1st and 2nd crop | Irrigation Revenue | Rate per acre. | Working Expenses | Rate per acre |
|---|---|---|---|---|---|
| | Acres. | Rs | Rs | Rs | Rs |
| 1888 89 | 3,511,830 | 91,68,325 | 2 61 | 19,06,882 | 54 |
| 1887 88 | 3,607,321 | 94,74,377 | 2 62 | 17,19 698 | 47 |

The area irrigated was made up of 2,699,538 acres of first and 812,292 acres of second crop

14 The works for which neither Capital nor Revenue Accounts are kept, irrigate, in the aggregate, a larger area and bring in a larger revenue than the important irrigation systems The works are principally tanks, irrigating areas of from 2 or 3 to 2,000 or 3,000 acres, and the total number of them in the Madras Presidency is probably not less than 50,000 Their proper maintenance is therefore a matter of the utmost importance, and this is a measure to which much attention has been devoted during recent years

It had long been realised that the Public Works Department was not equal to the task, either as regards the staff or the funds available, of undertaking the maintenance of this enormous number of works, the large majority of which are quite insignificant individually, though collectively they are of great importance The old system had been to keep the tanks in repair by means of customary village labour, but with the advent of the Public Works Department this custom fell into desuetude One of the recommendations of the Irrigation Committee of the Famine Commission of 1877 78 was (Chapter IV of Report) that the tanks in Madras should be separated into Imperial and Minor, the former being defined as including all those irrigating more than 200 acres The Imperial tanks, it was proposed to place under the charge of the Public Works Department, and the Minor tanks under that of the villagers on the old system, the obligation to keep them in repair being rendered compulsory by legislative enactment These recommendations were accepted, but pending their final adoption the Minor tanks were placed under the charge of the Revenue officers, funds for their repair being provided in the Provincial Public Works Department Budget Subsequent consideration however, rendered it inadvisable to frame a law making village labour compulsory, and the ultimate proposal was to hand the Minor works over to the villagers to maintain, a payment up to a limit of 4 annas per acre of the area irrigable being made to them to cover the cost of maintenance On the other hand, no remission was to be granted them on account of failure of supply resulting from neglect to keep the works in repair

15 A preliminary to the adoption of this proposal was the systematic repair of the tanks, and to effect this a Tank Restoration Scheme was started in 1882 Tanks dependent on each other are placed in groups, and the requirements of each group are investigated and estimated for collectively Executive parties follow the investigating parties and carry out the works estimated for As the work is completed it was the intention to hand over all Minor tanks as above defined which do not require professional supervision, to the care of the villagers There are six investigating parties, exclusive of the central office, and the same number of executive parties The following statement shows the expenditure incurred on each —

| | Expenditure during 1888 89 | | | | | Expenditure to end of 1888 89 |
|---|---|---|---|---|---|---|
| | Works | Repairs | Establishment | Tools and Plant | Total | |
| | Rs | Rs | Rs | Rs | Rs | Rs |
| Execution | 1 41 680 | 2 09 411 | 80 750 | 5 266 | 4 37 107 | 11 85 606 |
| Investigation | 34,246 | | 96 590 | 984 | 1 31 820 | 7 86 404 |
| Total | 1 75,926 | 2 09 411 | 1 77,340 | 6 250 | 5 68,927 | 19,72 010 |

The catchment area of the basins entered upon by the investigating parties at the beginning of the year was 8,684 square miles, of which 7 233 had been completely investigated These totals were increased by the end of the year to 15 516 and 12,226 square miles respectively

16 The cost of the investigation is however, high From the figures given on page 68 of the report for the different investigating parties, it appears that estimates to the amount of Rs. 16,36,847 had been sanctioned up to the end of the year, while estimates to the amount of Rs 3 85,998 had been prepared and were under disposal It has therefore cost Rs 7,86,404 to prepare estimates to the aggregate amount of Rs 20 22 845 The cost of preparation amounts to 39 per cent, and the Government of Madras is invited to consider whether this percentage cannot be sensibly reduced

17 It is also a question for serious and immediate consideration whether the whole system on which the Tank Restoration Scheme is based will not have

to be modified No mention is made of the fact in the report, but it is observed from Proceedings No 859 I of 2nd August 1889, that in the case of the Periya-kulam Minor basin, which was handed over to the care of the villagers in 1868, they have refused to undertake the maintenance of the tanks on the terms offered, and the opinion of the Government of Madras is that the experiment must be abandoned In lieu it is proposed to entrust the maintenance of Minor tanks to the Revenue Officers, the cost being met from the grant for Minor Irrigation Works, while tanks irrigating less than 15 acres are to be made over to the villagers on some special terms, which it is believed means a fixed dry assessment A full and early report on this subject should be submitted, as it is useless to continue to spend large sums on investigating and estimating for the requirements of works which the villagers refuse to, and the Public Works Department cannot, maintain

18 The fourth class of works dealt with in the report are Agricultural Works, which mean river embankments and conservancy The outlay on these during the year was as follows —

| | Rs |
|---|---|
| River embankments | 2 61,414 |
| „ Conservancy | 1,05,280 |
| Miscellaneous | 2,030 |
| | 3,68 724 |
| Figures for 1887 88 | 3 28,991 |

This is exclusive of the charge for Establishment and Tools and Plant

19 Nothing is recorded in respect to the irrigating duty of water for different crops, the evaporation from tanks, or other matters of professional interest The large irrigation systems of Madras should afford opportunities for interesting and useful investigation on these and kindred points

20 The report was received by the Government of India on December 3rd, its general arrangement continues excellent but there are various small discrepancies in the figures relating to the year 1887 88, which do not agree in some cases with the figures entered in the report for that year As regards these and some other minor subjects, the Government of Madras will be separately addressed

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ORDER —Ordered, that copies of this Resolution and of the Report be forwarded to the Finance and Commerce, and Revenue and Agricultural Departments for information

Ordered also, that copies of this Resolution be forwarded to the Government of Madras for information and guidance, and that copies of the Resolution be forwarded to the Local Governments and Administrations in the Public Works Department noted in the margin, for information

The Governments of Bombay Bengal the North Western Provinces and Oudh and the Punjab.
The Chief Commissioner of the Central Provinces
The Agent to the Governor General for Rajputana

Ordered further, that this Resolution be published in the Supplement to the *Gazette of India*, and that copies of this Resolution and of the report be forwarded to Her Majesty's Secretary of State for India

J G FORBES, *Colonel, R E*,
*Deputy Secy to the Govt of India*

GOVERNMENT OF INDIA

# REVENUE AND AGRICULTURAL DEPARTMENT

## (STATISTICS)

### IMPORTS OF COTTON WHEAT LINSEED AND INDIGO

*Statement showing in maunds the imports of Cotton Wheat, Linseed and Indigo by rail and river into Calcutta Bombay Town and Karachi, during the month of December 1889*

| Articles, and whither imported. | Whence exported | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Madras | Bombay | Sind | Bengal | N W P and Oudh | Punjab | Central Provinces | Berar | Assam. | Rajputana and Central India | Nizam's Territory | Mysore | Total |
| | Mds | Mds | Mds. | Mds | Mds | Mds | Mds | Mds | Mds | Mds | Mds | Mds | Mds |
| **Cotton, raw—** | | | | | | | | | | | | | |
| Calcutta | | | | 8 261 | 1 34 064 | 4 679 | | | 306 | 532 | | | 1,47 842 |
| Bombay Town | | 2 60 813 | | | 2,40 740 | 28 071 | 43 930 | 2 39 856 | | 55 068 | 1 747 | | 8 70 225 |
| Karachi | | | 15 703 | | 114 | 19 818 | | | | | | | 35,635 |
| Total | | 2 60 813 | 15 703 | 8 261 | 3 74 918 | 52 568 | 43 930 | 2 39 856 | 306 | 55,600 | 1 747 | | 10 53,702 |
| **Wheat—** | | | | | | | | | | | | | |
| Calcutta | | | | 1 03 192 | 71 804 | 44 9 | 7 61 | | | | | | 2 26 552 |
| Bombay Town | | 57 5 6 | | | 17 161 | 49 8 2 | 5 95 684 | 31 753 | | 1 48,908 | •• | | 9 70 904 |
| Karachi | | | 2 64 201 | | 83 | 7 82 135 | | | | | | | 10 47 019 |
| Total | | 57 576 | 2 64 201 | 1 03 192 | 89 048 | 8 76 852 | 6 02 945 | 31 753 | | 1,48,908 | | | 21 74,475 |
| **Linseed—** | | | | | | | | | | | | | |
| Calcutta | | | | 1 38 310 | 44 45 | | 904 | | | | | | 1 83 259 |
| Bombay Town | 753 | 35 581 | | | 1 029 | 23 | 33 689 | 3 247 | | 6 261 | 18 721 | | 128 304 |
| Karachi | | | | | | | | | | | | | — |
| Total | 753 | 35 581 | | 1 38 310 | 45 074 | 23 | 4 593 | 32 247 | | 6 261 | 18 721 | | 3,11 563 |
| **Indigo—*** | | | | | | | | | | | | | |
| Calcutta | | | | 65 095 | 12 795 | | | | | | | | 77 890 |
| Total | | | | 6 095 | 12 795 | | | | | | | | 77 890 |
| GRAND TOTAL | 753 | 3 53 970 | 2 79 904 | 3 14 858 | 5,21 835 | 9,29 443 | 6 81 468 | 3 03 856 | 306 | 2 10 769 | 20,468 | | 36,17,630 |

* The imports of Indigo into Bombay Town and Karachi are not returned

DEPT OF REVENUE AND AGRICULTURE,
*The 6th February 1890*

F C BUCK
*Secretary to the Government of India*

# RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1890

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS

| Districts | Wheat | | Barley | | Rice best sort | | Rice common | | Jowar or cholum (*Sorghum vulga*) | | Bajra or cumbu (*Pennisetum typhoideum*) | | Marua or ragi (*Eleusine orocana*) | | Kangni or kakun Italian millet (*Setaria italica*) | | Gram chenna chola kadalay or sunaga (*Cicer arietinum*) | | Maize (*Zea Mays*) | | Arhar or thur cadjan pea (*Cajanus indicus*) | | Firewood. | | Salt | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight |
| | S Ch | S Ch | S. Ch | S Ch | S Ch | S Ch | S. Ch | S Ch | S Ch | S Ch | S. Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S. Ch | S Ch | S Ch | S Ch. |
| **Burma—** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Tenasserim—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mergui | | | | | 11 8 | 11 1 | 14 2 | 11 11 | | .. | | | | .. | | | | | | | | | 428 0 | 428 0 | 11 11 | 14 9 |
| Tavoy | | | | | 13 0 | 13 0 | 15 12 | 15 12 | | | | | | | | | | | | | | | 399 3 | 399 3 | 16 3½ | 16 3½ |
| Moulmein and Amherst | 7 4 | 7 14 | | | 9 11 | 9 1 | 2 | 12 2 | | | | | | | | | 10 2 | 10 2 | 12 2 | 12 2 | | | 220 0 | 220 0 | 20 8 | 20 8 |
| *Pegu (deltaic)—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pegu | | | | | 8 14 | 8 14 | 10 14 | 10 14 | | | | | | | | | 11 2 | 11 2 | 22 0 | | | | 14 3 | 143 0 | 14 3 | 14 3 |
| Rangoon | 8 0 | 11 2 | | | 11 2 | 10 6 | 3 0 | 11 2 | | | | | | | | | 12 6 | 6 0 | | | | | 250 0 | 250 0 | 19 7 | 14 9 |
| Thôngwa | | | | | 10 5 | 10 5 | 12 4 | 12 4 | | | | | | | .. | | | | | | | | 150 0 | 150 0 | 14 4 | 14 4 |
| Bassein | | | | | 12 2 | 13 4 | 15 1 | 6 0 | | | | | | | | | 9 7 | 9 7 | | | | | 196 15 | 198 7 | 15 15 | 17 8 |
| *Pegu (inland)—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Shwegyin | | | | | 9 1 | 7 15 | 9 9 | 8 14 | .. | .. | | | | | | | | | | | | | 250 0 | 250 0 | 14 2 | 14 2 |
| Tharrawaddy | | | .. | | 11 7 | 11 7 | 13 3 | 13 5 | | | | | | | | | 11 7 | 11 7 | | | 8 2 | 8 2 | 450 0 | 450 0 | 14 0 | 14 0 |
| Henzada | ... | | | .. | 3 4 | 11 0 | 13 4 | 15 0 | | | | | | | | | 9 8 | 9 8 | ... | | | | 183 8 | 183 8 | 17 11 | 17 11 |
| Prome | 12 8 | 12 2 | | | 14 9 | 13 4 | 18 3 | 18 3 | | | | | | | | | 10 6 | 10 6 | | | 9 6 | 9 6 | 67 9 | 167 9 | 14 3 | 14 3 |
| Toungoo | | | | | 9 2 | 9 2 | 12 3 | 12 13 | | | | | | | | | 9 7 | 9 7 | | | | | 200 0 | 200 0 | 14 1 | 14 1 |
| Thayetmyo | 9 9 | 9 9 | | | 14 0 | 14 0 | 17 4 | 7 4 | | | | | | | | | 0 11 | 10 11 | | 28 3 | | | 392 0 | 392 0 | 11 3 | 11 3 |
| *Upper Burma—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mandalay | 11 13 | 11 5 | | | 10 7 | 11 5 | 11 5 | 12 5 | | | | | | | | | 8 4 | 8 0 | 18 6 | 16 11 | 8 8 | 7 12 | 64 0 | 64 0 | 17 12 | 20 0 |
| *Arakan—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sandoway | .. | | | | 24 11 | 21 9 | 35 0 | 30 13 | | | | | .. | | .. | | | | | | | .. | 469 11 | 469 1 | 22 11½ | 24 0 |
| Kyaukpyu | | | | | 17 6 | 16 0 | 18 14 | 7 7 | | | | | | | | | 6 0 | 6 0 | † | ‡ | | .. | 340 0 | 340 0 | 21 0 | 21 0 |
| Akyab | | | | | 14 8 | 14 8 | 18 0 | 8 0 | | | | | | | | | 10 4 | 10 4 | | | 8 8 | 8 8 | 80 0 | 180 0 | 16 0 | 16 0 |
| **Assam—** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Surma—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sylhet | 10 0 | 1 8 | .. | | 13 4 | 10 0 | 16 0 | 13 8 | | | | | | | | | 13 4 | 1 8 | | | | | 108 0 | 108 0 | 9 8 | 9 4 |
| Cachar | 8 0 | 8 0 | | ... | 0 0 | 10 0 | 15 3¾ | 14 0 | | | | | | | | | 3 0 | 12 8 | | | | | 80 0 | 80 0 | 9 8 | 9 0 |
| Khási and Jaintiá Hills | | | | | 5 0 | 7 8 | 8 0 | 8 8 | | | | | | .. | | | 8 0 | 8 8 | 16 0 | 16 0 | | .. | 100 0 | 100 0 | 6 8 | 6 8 |
| Garo Hills | | | .. | .. | 6 0 | 6 0 | 12 0 | 12 0 | | | | | | | | | 9 0 | 9 0 | | | .. | ... | 160 0 | 160 0 | 6 7 | 6 7 |
| *Brahmaputra—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Goálpára | 18 0 | 18 0 | | | 8 0 | 7 0 | 14 0 | 14 0 | | | .. | | | | | .. | 13 0 | 13 0 | | | 18 0 | 18 0 | 80 0 | 80 0 | 9 0 | 9 0 |
| Kámrup | 10 0 | 10 0 | | | 7 0 | 8 0 | 20 0 | 20 0 | | | .. | | | | | | 13 0 | 12 8 | | | .. | | 160 0 | 160 0 | 9 0 | 9 0 |
| Darrang | 7 0 | 7 0 | .. | | 15 0 | 16 0 | 18 0 | 20 0 | | | | .. | | | | | 11 0 | 12 0 | | ... | .. | | 150 0 | 150 0 | 9 0 | 9 0 |
| Nowgong | 8 0 | 8 0 | ... | | 9 8 | 9 8 | 16 0 | 16 0 | | | | | | | | | 8 0 | 8 0 | | | | | 120 0 | 120 0 | 8 0 | 8 0 |
| Sibságar | | | | .. | 6 8 | 6 8 | 18 0 | 16 0 | | | | .. | | .. | | ... | 11 0 | 11 0 | | | .. | .. | 120 0 | 120 0 | 8 8 | 8 8 |
| [illegible] | 0 | 0 | | | 8 0 | 8 0 | 14 0 | 14 [illegible] | | | | .. | ... | | | | 1 | 12 0 | 10 0 | 10 0 | | .. | 160 0 | 160 0 | 8 0 | 8 0 |

| District | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Hill Tipperah | 6 0 | 6 0 | | | 8 0 | 8 0 | 5 0 | 4 0 | | .. | | | | .. | | .. | 12 0 | 12 0 | .. | | 8 0 | 8 0 | .. | | 8 0 | 8 0 |
| Naga Hills | | | | .. | 4 0 | 4 8 | 10 8 | 10 0 | | .. | | | | | | | 4 4 | 4 0 | | .. | .. | .. | 80 0 | 80 0 | 4 0 | 4 0 |
| *Eastern—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Backergunge | .. | .. | ... | ... | 13 5 | 13 5 | 16 0 | 16 0 | | | | | * | .. | | | 15 0 | 15 3 | | ... | | | 120 0 | 120 0 | 10 10 | 10 10 |
| Noakholly | | | | | 16 0 | 6 0 | 18 0 | 18 0 | | | | † | | | | | 10 0 | 10 0 | .. | | 7 0 | 7 0 | | .. | 9 0 | 9 0 |
| Chittagong | 11 0 | 11 0 | | | 11 0 | 11 0 | 15 11 | 15 11 | | | | | | | | .. | 12 0 | 12 0 | | .. | | | 110 0 | 100 0 | 9 0 | 9 0 |
| Tipperah | 11 7 | 11 7 | | | 10 0 | 10 0 | 16 0 | 16 0 | | | | | | | | | 13 14½ | 13 14½ | | | 8 6½ | 8 6½ | | | 8 14 | 8 14 |
| Dacca | 13 0 | 13 0 | 16 0 | 16 0 | 14 0 | 14 0 | 6 0 | 6 0 | | | | | | | | | 13 0 | 13 0 | | .. | 14 0 | 14 0 | 160 0 | 160 0 | 9 4 | 9 4 |
| Mymensingh | 11 8 | 10 0 | | | 10 8 | 10 0 | 14 0 | 12 12 | | | | | | | | | 14 8 | 13 0 | | .. | 14 0 | 13 0 | | | 9 4 | 9 0 |
| *Deltaic—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Khoolna | | | | | 13 0 | 14 0 | 16 0 | 16 0 | | | | | | | | | 13 0 | 13 0 | | | | | 160 0 | 160 0 | 8 0 | 9 0 |
| 24-Pergunnahs | 15 0 | 14 8 | 6 0 | 16 0 | 9 0 | 9 0 | 6 8 | 10 8 | | | | | | | 6 8 | 5 0 | 18 13 | 18 13 | | | 20 0 | 19 0 | 100 0 | 100 0 | 10 0 | 10 1 |
| Midnapore | 13 0 | 13 0 | | | 12 8 | 2 8 to 4 0 | 7 0 | 6 8 to 18 8 | | | | | | | | | 16 0 | 16 0 | | .. | 13 8 | 13 8 | 160 0 | 160 0 | 10 3 | 10 3 |
| Howrah | | | | | 9 8 | 9 8 | 14 0 | 14 0 | | | | | | | | | 16 12 | 17 0 | | | 13 4 | 3 8 | 100 0 | 100 0 | 10 0 | 9 2 |
| Calcutta | 13 12 | 13 6 | 8 0 | 6 9 | 9 2 | 8 11 | 13 14 | 3 8 | 20 3 | 9 4 | 14 15 | 14 0 | | | 15 14 | 16 0 | 16 9 | 6 4 | 18 2 | 18 10 | 17 12 | 16 7 | 100 0 | 100 0 | 10 2 | 10 0 |
| Hooghly | 13 0 | 13 0 | | | 8 | 8 0 | 13 0 | 12 0 | | | | | | | | | 16 0 | 16 0 | | | 11 0 | 11 0 | 120 0 | 120 0 | 9 0 | 9 0 |
| Muddea (Kishnaghur) | 15 0 | 15 0 | 17 12 | 17 12 | 10 10½ | 10 0½ | 12 14 | 3 4 | | | | | | | | | 20 0 | 20 0 | | | 20 0 | 18 14 | | | 9 2 | 9 2 |
| Jessore | 12 12 | 13 5 | | | 9 0 | 9 0 | 16 0 | 6 0 | | | | ‡ | | | | | 16 0 | 16 0 | | | 6 0 | 16 0 | 160 0 | 160 0 | 9 3 | 9 3 |
| Ferreedpore | 12 0 | 12 0 | 12 0 | 12 0 | 10 0 | 10 0 | 14 0 | 14 0 | | | | | | | | | 11 0 | 11 0 | 15 0 | 15 0 | 11 0 | 11 0 | 120 0 | 120 0 | 9 0 | 9 0 |
| *Central—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bankoora | 14 8 | 4 8 | 14 0 | 14 0 | 7 8 | 17 0 New | 21 0 | 21 0 New | | | | | | | | | 16 4 | 16 0 | 28 0 | 28 0 | 17 0 | 16 8 | 280 0 | 280 0 | 10 0 | 10 0 |
| Burdwan | 14 8 | 13 8 | * | * | 12 12 | 5 0 | 16 14 | 16 5 | | | | | | | | | 20 0 | 18 0 | * | * | 20 0 | 24 0 | 100 0 | 100 0 | 10 0 | 10 0 |
| Beerbhoom | 15 8 | 15 8 | | | 13 8 | 2 0 | 6 8 | 15 0 | | | | | | | | | 16 0 | 16 0 | | | 10 8 | 12 0 | 60 0 | 160 0 | 10 8 | 10 8 |
| Moorshedabad | 16 0 | 16 0 | | | 15 8 | 15 8 | 16 0 | 17 0 | | | | | | | | | 21 0 | 21 0 | | | 19 0 | 19 0 | 200 0 | 200 0 | 11 0 | 10 12 |
| Sonthal Pergunnahs | 13 0 | 13 4 | | | 12 0 | 12 0 | 17 0 | 17 0 | | | | | | | | | 16 0 | 6 0 | 25 0 | 25 0 | 20 0 | 20 0 | 200 0 | 200 0 | 9 0 | 9 0 |
| Pubna | 13 | 3 8 | | | 7 2 | 7 4 | 6 8 | 15 14 | | | | | | | | | 15 12 | 15 0 | | | 18 0 | 15 8 | 200 0 | 200 0 | 8 11½ | 8 11½ |
| Bogra | Best 3 5 Com 6 8 | Best 3 5 Com 16 8 | | | 12 0 | 12 0 | 18 12 | 19 8 | | | | | | | | | 13 8 | 14 4 | | | | | 90 0 | 90 0 | 9 0 | 9 0 |
| Rajshahye | 15 0 to 16 8 | 15 0 | 18 12 | 18 12 | 14 4 | 13 8 | 16 2 | 15 12 | | | | | | | | | 18 12 | 18 0 | | | 17 10 | 17 4 | 240 0 | 240 0 | 9 0 | 9 9 |
| Maldah | 16 0 | 18 0 | | | 8 0 | 12 0 | 17 0 | 17 0 | | | | | | | | | 13 0 | 18 0 | | | | | 160 0 | 160 0 | 9 0 | 9 0 |
| *Northern—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rungpore | 14 8 | 14 8 | | | 9 6 | 9 6 | 14 8 | 14 8 | | | | | | | | | 14 8 | 14 8 | | | 9 6 | 9 6 | 100 0 | 100 0 | 8 14 | 8 14 |
| Dinagepore | 16 0 | 7 4 | 19 0 | 16 0 | 4 0 | 15 8 | 19 0 | 9 0 | | | | | | | | | 14 4 | 15 0 | | | | | 160 0 | 160 0 | 9 8 | 9 8 |
| Jalpaiguri | 3 0 | 3 0 | 16 0 | 16 0 | 8 0 | 8 0 | 17 0 | 17 0 | | | | | | | | | 13 0 | 13 0 | | | 13 0 | 13 0 | 128 0 | 128 0 | 9 0 | 9 0 |
| Darjeeling | 10 0 | 0 0 | 10 0 | 10 0 | 5 8 | 5 0 | 10 0 | 12 0 | | | | | 13 | 3 0 | | | 10 0 | 0 0 | 18 0 | 18 0 | 8 0 | 8 0 | 20 0 | 120 0 | 8 0 | 7 0 |
| *Orissa—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pooree | 13 2 | 11 13 | | | 15 12 | 15 12 | 23 10 | 22 10 | | | | | | | | | 7 1 | 15 12 | | | 15 12 | 14 7 | 80 0 | 80 0 | 11 13 | 11 13 |
| Cuttack | 11 13 | 11 13 | | | 0 8 | 10 8 | 22 5 | 19 1 | | | | | | | | | 15 12 | 14 7 | | .. | 14 7 | 4 7 | 80 0 | 80 0 | 1 0 | 11 0 |
| Balasore | 15 0 | 15 0 | 3 0 | 3 0 | 13 0 | 13 0 | 19 0 | 19 0 | | | | | | | | | 14 0 | 14 0 | | | | | 160 0 | 160 0 | 10 0 | 10 0 |
| *Chota-Nagpur—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Singhbhoom | 0 0 | 10 0 | 15 0 | 20 0 | 16 0 | 16 0 | 20 0 | 20 0 | | | | | | | | | 10 0 | 10 0 | 24 0 | 32 0 | 12 0 | 12 0 | 240 0 | 240 0 | 8 8 | 7 0 |
| Manbhoom | 13 5 | 13 5 | | | 4 0 | 15 0 | 20 0 | 22 0 | | | | | | | | | 15 3 | 16 0 | 32 0 | 32 0 | 20 0 | 19 0 | 200 0 | 200 0 | 9 2 | 9 2 |
| Lohardugga | Red. 13 12 White 11 12 | 12 8 | | 13 0 | 17 0 | 17 0 | 20 0 to 22 0 | 19 8 to 22 0 | | | | | 35 0 | 38 0 | | | 14 12 | 14 0 | 30 0 | 40 0 | 15 0 to 17 0 | 15 4 | 140 0 | 130 0 | 8 8 | 8 4 |
| Hazaribagh | 13 8 | 13 0 | 15 0 | 12 0 | 10 0 | 10 0 | 18 0 | 18 0 | | | | | 26 0 | 27 0 | | | 16 0 | 6 0 | 21 0 | 21 0 | 17 0 | 15 0 | 320 0 | 320 0 | 8 0 | 8 0 |

* Not sold    † Maize R1 4 per 100 cobs.    ‡ Maize R1 10 per 100 cobs

| Districts. | Wheat | | Barley | | Rice best sort | | Rice common | | Jowar or Cholum (Sorghum vulgare) | | Bajra or Cumbu (Pennisetum typhoideum) | | Marua or Ragi (Eleusine coracana) | | Kangni or Kakun Italian millet (Setaria italica) | | Gram Chenna Chola Kadalay or Sunaga (Cicer arietinum) | | Maize (Zea Mays) | | Arhar or Thur Cadjan Pea (Cajanus indicus) | | Firewood | | Salt | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight | Present fortnight | Past fortnight |
| | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch |
| Bengal—continued | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Behar, south— | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Monghyr | 18 10 | 8 0 | 21 0 | 0 | 16 12 | 3 | 0 11 | 16 3 | | | | | | | 6 2 | | 21 0 | 23 1 | 22 1 | 24 2 | 6 2 | 7 3 | 147 0 | 147 0 | 9 11 | 9 11 |
| Gya | 16 | 0 8 | 23 0 | 3 0 | 0 8 | 0 0 | 17 0 | , 0 | | | | | | | 5 0 | 15 0 | 20 0 | 20 0 | | | 9 0 | 19 0 | 160 0 | 60 0 | 9 2 | 9 2 |
| Patna | Red 17 8; White 15 8 | Red 17 6; White 15 8 | 24 | 24 | 10 8 | 10 8 | 17 14 | 18 0 | 2 0 | 22 0 | | | 7 0 | 27 0 | 9 0 | 19 0 | 23 0 | 23 0 | 22 8 | 23 0 | 21 8 | 21 0 | 130 0 | 130 0 | 10 0 | 10 0 |
| Shahabad | 16 0 | 16 0 | 23 0 | 2 0 | 9 0 | 9 8 | 17 0 | 7 0 | 23 0 | 21 0 | | | | | | | 21 0 | 20 8 | | | 19 0 | 20 0 | 140 0 | 140 0 | 9 12 | 10 0 |
| Behar, north— | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Purneah | 18 0 | 20 0 | | | 18 0 | 19 0 | 19 0 | 0 0 | | | | | | | | | 16 0 | 16 0 | | | 16 0 | 6 0 | 120 0 | 130 0 | 9 0 | 9 8 |
| Bhagalpur | 16 6 | 14 11 | 20 3 | 2 3 | 1 6 | 2 0 | 8 5 | 17 1 | | | | | | | | | 0 3 | 20 3 | 22 11 | 22 1 | 7 11 | 1 11 | 164 0 | 164 0 | 0 1 | 10 1 |
| Durbhunga | 13 3 | 15 6 | 27 8 | 20 12 | 9 4 | 7 9 | 19 3 | 20 4 | 6 | 8 8 | | | | | | | 2 0 | 23 | 24 3 | 24 8 | 16 8 | 8 8 | 2 0 | 160 0 | 10 0 | 10 0 |
| Mozufferpore | 14 0 | 4 0 | 20 0 | 20 0 | 9 0 | 2 0 | 17 0 | 18 0 | | | | | | | | | 8 0 | 18 8 | 26 0 | 22 8 | 18 0 | 8 0 | 160 0 | 160 0 | 10 0 | 10 0 |
| Sarun | 5 8 | 16 0 | 2 0 | 20 0 | 0 4 | 8 8 | 17 6 | 15 8 | | | | | 22 0 | 23 0 | 16 0 | 3 0 | 20 8 | 20 8 | 21 12 | 21 0 | 9 8 | 19 0 | 160 0 | 160 0 | 9 8 | 9 8 |
| Champaran | 13 0 | 3 0 | | | 10 0 | 9 0 | 19 0 | 18 8 | | | | | | | | | 23 0 | 22 0 | 24 8 | 24 0 | 7 8 | 17 0 | 160 0 | 160 0 | 10 0 | 9 8 |
| N.-W. Provinces— | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Eastern— | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mirzapur | 13 0 | 13 8 | 19 0 | 18 0 | 8 0 | 8 0 | 15 0 | 14 0 | 20 0 | 20 0 | 18 0 | 8 0 | 20 0 | 20 0 | 20 0 | 0 0 | 18 0 | 19 0 | 22 0 | 21 0 | 20 0 | 19 0 | 100 0 | 100 0 | 10 0 | 10 0 |
| Benares | 14 10 | 14 6 | 10 0 | 10 12 | 9 8 | 9 12 | 1 [illegible] | 15 7 | 20 10 | 21 2 | 9 8 | 8 11 | [illegible] | 13 0 | 1 8 | 1 8 | 9 4 | 9 8 | 2 14 | 1 11 | 19 8 | 9 8 | 120 0 | 140 0 | 10 2 | 9 9 |
| Ghazipur | 12 14 | 14 10 | 8 10 | 8 0 | 7 1 | 7 2 | 12 14 | 1 0 | 9 5 | 9 5 | 17 6 | 17 5 | 29 10 | 39 10 | 20 0 | 20 0 | 8 0 | 8 0 | 9 5 | 19 5 | 18 0 | 18 10 | 154 0 | 154 0 | 9 0 | 10 0 |
| Jaunpur | 15 0 | 11 0 | 18 8 | 8 8 | 7 0 | 7 0 | 13 0 | 13 0 | 21 0 | 2 0 | | | | | | | 23 0 | 20 0 | 10 0 | 16 0 | 21 0 | 18 0 | 140 0 | 140 0 | 11 0 | 11 0 |
| Allahabad | 14 0 | 14 0 | 19 8 | 19 12 | 7 0 | 7 0 | 11 0 | 1 0 | 23 8 | 24 0 | 19 0 | 9 0 | 23 0 | 22 0 | 24 0 | 24 0 | 19 0 | 19 0 | 20 0 | 20 0 | 20 0 | 20 0 | 100 0 | 90 0 | 10 0 | 10 0 |
| Central— | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Banda | 15 0 | 16 0 | 20 0 | 20 0 | 8 0 | 8 0 | 15 0 | 6 0 | 5 0 | 26 0 | 24 0 | 23 0 | | | | | 24 0 | 23 0 | | | 14 0 | 14 0 | 160 0 | 60 0 | 11 0 | 11 0 |
| Fatehpur | 4 4 | 14 8 | 21 8 | 21 8 | 10 8 | 10 8 | 1 8 | 1 0 | 3 12 | 23 12 | 21 0 | 21 8 | | | | | 24 0 | 23 0 | 24 0 | 24 0 | 25 4 | 25 4 | 60 0 | 60 0 | 10 12 | 10 12 |
| Hamirpur | 16 0 | 16 0 | 23 0 | 23 8 | 9 0 | 9 | 13 12 | 3 0 | 25 8 | 24 8 | 2 14 | 21 14 | | | | | 25 8 | 25 0 | | | | 8 10 | 140 0 | 140 0 | 11 0 | 11 4 |
| Jalaun | 17 0 | 1 0 | 22 0 | 22 0 | 9 0 | 9 0 | 1 0 | 10 0 | 4 0 | 24 0 | 1 0 | 21 0 | | 1 0 | 6 0 | 16 0 | 25 0 | 25 0 | 18 0 | 8 0 | 24 0 | 24 0 | 140 0 | 140 0 | 10 0 | 16 0 |
| Cawnpore | 16 4 | 16 4 | 23 8 | 3 8 | 8 12 | 8 12 | 3 0 | 3 0 | 24 8 | 24 8 | 4 | 23 8 | | | 7 0 | 28 0 | 2 8 | 25 8 | 27 0 | 26 4 | 5 8 | 24 8 | 140 0 | 140 0 | 12 0 | 12 0 |
| Etawah | 16 9 | 17 0 | 24 0 | 24 0 | 6 0 | 6 | 2 | 12 0 | 3 0 | 24 4 | 2 0 | 22 8 | 20 0 | 20 0 | 20 0 | 20 | 27 0 | 8 0 | 30 0 | 30 0 | 27 0 | 27 0 | 120 0 | 120 0 | 11 0 | 11 0 |
| Furrukhabad | 15 8 | 16 0 | 23 8 | 24 0 | 7 0 | 6 8 | 0 8 | 10 8 | 2 0 | 20 8 | 20 8 | 20 8 | | | | | 27 0 | 28 8 | | | 26 8 | 27 0 | 130 0 | 140 0 | 10 8 | 10 4 |
| Mainpuri | 18 4 | 17 12 | 5 4 | 24 12 | 4 8 | 4 8 | 13 4 | 8 0 | 21 4 | 2 4 | 21 12 | 21 0 | | | | | 28 4 | 27 4 | | 27 4 | 29 8 | 29 12 | 160 0 | 160 0 | 11 12 | 11 12 |
| Etah | 18 4 | 17 4 | 24 4 | 24 4 | 6 8 | 7 8 | 11 8 | 1 8 | 3 8 | 20 0 | 21 0 | 19 0 | 26 0 | 26 0 | 10 0 | 10 0 | 25 0 | 25 0 | 29 0 | 28 0 | 2 8 | 21 8 | 120 0 | 120 0 | 11 0 | 11 0 |
| Western— | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lalitpur | 18 0 | 16 8 | 24 0 | 2 0 | 9 0 | 9 0 | 12 8 | 1 8 | 29 0 | 7 0 | 15 0 | 5 0 | 28 0 | 28 0 | 20 0 | 20 0 | 22 0 | 20 0 | 32 0 | 32 0 | 13 0 | 13 0 | 160 0 | 160 0 | 10 8 | 10 8 |
| Jhansi | 18 12 | 18 12 | 26 12 | 26 2 | 8 0 | 8 0 | 12 4 | 2 4 | 5 14 | 25 2 | 2 0 | 22 0 | | | | | 24 5 | 24 4 | 30 0 | 30 0 | 26 4 | 26 4 | 180 0 | 180 0 | 10 8 | 10 8 |
| Agra | 16 0 | 15 8 | 21 0 | 21 0 | 5 0 | 5 0 | 9 0 | 9 0 | 0 8 | 20 0 | 20 0 | 19 0 | | | 7 0 | 17 0 | 23 0 | 22 0 | 23 0 | 23 0 | 19 8 | 17 8 | 100 0 | 100 0 | 11 8 | 11 8 |
| Muttra | 16 8 | 15 8 | 21 0 | 2 0 | 7 8 | 7 8 | 11 8 | 11 8 | 21 0 | 21 0 | 9 0 | 18 0 | | | 8 0 | 8 0 | 23 0 | 22 8 | 23 0 | 23 0 | 28 0 | 28 0 | 100 0 | 100 0 | 12 0 | 12 0 |
| Aligarh | 16 14 | 16 12 | 23 0 | 3 0 | 5 8 | 5 8 | 10 8 | 0 8 | 21 0 | 21 0 | 20 8 | 20 8 | | | 16 0 | 16 0 | 25 0 | 24 8 | 26 0 | 26 0 | 30 0 | 30 0 | 120 0 | 120 0 | 11 4 | 11 4 |
| Bulandshahr | 17 12 | 8 0 | 24 8 | 24 0 | 7 0 | 7 0 | 11 0 | 11 0 | 20 0 | 22 0 | 20 8 | 18 0 | | | 17 0 | 16 0 | 4 8 | 24 12 | 24 4 | 23 4 | 20 0 | 20 0 | 120 0 | 120 0 | 11 6 | 11 4 |
| Meerut | 16 8 | 16 12 | 26 0 | 26 0 | 5 6 | 5 8 | 14 0 | 14 0 | 24 0 | 22 8 | 9 8 | 19 8 | 4 0 | 14 0 | 14 0 | 14 0 | 22 0 | 22 8 | 22 8 | 22 8 | 25 8 | 25 8 | 100 0 | 100 0 | 11 4 | 11 4 |
| Sub-montane— | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ballia | 15 8 | 15 8 | 19 4 | 19 4 | 9 8 | 9 6 | 18 0 | 6 12 | 18 0 | 18 0 | | 18 0 | | 21 13 | 3 0 | 13 0 | 20 8 | 20 8 | 20 8 | 20 8 | 19 4 | 19 4 | 155 0 | 155 0 | 10 6 | 10 6 |
| Azamgarh | 14 0 | 14 0 | 18 1 | 19 3 | 8 14 | 8 14 | 14 0 | 5 8 | | | | | | | | 11 13 | 20 0 | 18 1 | 20 10 | 20 10 | 13 10 | 14 12 | 177 8 | 177 8 | 10 8 | 10 8 |
| Gorakhpur | 13 8 | 13 8 | 8 14 | 18 14 | 9 0 | 9 0 | 15 11 | 4 3 | | | | | 19 2 | 19 12 | 14 6 | 14 6 | 9 12 | 19 12 | 19 12 | 8 14 | 19 12 | 19 12 | 140 0 | 140 0 | 10 0 | 10 0 |
| [illegible] | | | | | | | | 6 [illegible] | | [illegible] | | | | [illegible] | 8 [illegible] | [illegible] | [illegible] 8 | [illegible] 8 | [illegible] | 20 [illegible] | | [illegible] | | [illegible] | 140 [illegible] | [illegible] 8 | [illegible] |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Kumaun | 11 0 | 11 0 | 4 0 | 14 0 | 10 0 | 10 0 | 11 0 | 11 0 | | | | | 17 0 | 17 0 | 16 0 | 16 0 | 12 0 | 12 8 | 16 0 | 16 0 | 9 0¼ | 9 0¼ | 120 0 | 120 0 | 7 0 | 7 0 |
| Garhwal | 21 8 | 21 8 | 23 12 | 23 12 | 9 0 | 9 0 | 14 0 | 14 0 | | | | | 29 0 | 29 0 | | | 11 0 | 11 0 | | | 8 0 | 8 8 | 180 0 | 180 0 | 8 0 | 8 0 |
| **Oudh—** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Southern—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Partabgarh | 15 8 | 14 12 | 22 8 | 21 8 | 14 0 | 14 0 | 15 8 | 15 10 | 21 0 | 21 5 | 19 0 | 19 10 | 26 0 | 26 0 | | | 22 8 | 21 5 | | | 15 0 | 14 5¼ | 168 0 | 180 0 | 9 13 | 9 13 |
| Sultanpur | 15 8 | 15 8 | 21 8 | 21 8 | 9 0 | 9 0 | 15 8 | 15 8 | 20 0 | 20 0 | 16 0 | 16 0 | 36 0 | 36 0 | 20 0 | 20 0 | 24 8 | 24 8 | 16 0 | 16 0 | 20 0 | 20 0 | 160 0 | 160 0 | 11 0 | 11 0 |
| Rae-Bareli | 16 0 | 16 0 | 21 0 | 21 0 | 7 0 | 7 0 | 14 8 | 14 8 | 21 8 | 22 0 | 21 8 | 21 0 | 22 0 | 22 0 | 16 0 | 16 8 | 26 0 | 25 8 | 20 0 | 20 0 | 24 0 | 24 8 | 180 0 | 180 0 | 10 0 | 10 0 |
| Unao | 15 0 | 15 0 | 21 0 | 21 0 | 8 0 | 8 0 | 15 0 | 15 0 | 23 0 | 22 0 | 23 0 | 21 8 | | 23 0 | 16 0 | 16 0 | 25 0 | 25 0 | 28 0 | 27 0 | 18 0 | 17 0 | 160 0 | 160 0 | 11 0 | 11 0 |
| Lucknow | 15 0 | 15 4 | 20 8 | 21 0 | 6 0 | 6 0 | 13 0 | 13 0 | 2 0 | 20 8 | 21 0 | 21 0 | | 25 0 | 20 0 | 22 0 | 21 4 | 21 0 | 22 0 | 20 8 | 23 0 | 23 0 | 120 0 | 120 0 | 10 8 | 10 8 |
| Hardoi | 17 4 | 17 0 | 25 0 | 25 0 | 7 0 | 7 0 | 14 0 | 14 0 | 23 0 | 23 4 | 24 4 | 24 0 | | | | | 27 8 | 27 0 | 33 0 | 27 0 | 16 8 | 16 0 | 120 0 | 160 0 | 10 8 | 10 8 |
| *Northern—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fyzabad | 14 14 | 14 14 | 21 0 | 20 8 | 11 0 | 0 10 | 14 8 | 14 8 | 20 0 | 20 0 | 20 8 | 20 8 | 21 0 | 21 0 | 18 4 | 18 8 | 21 12 | 22 0 | 22 0 | 21 8 | 21 0 | 21 4 | 120 0 | 120 0 | 10 c | 10 0 |
| Barabanki | 14 8 | 14 4 | 21 0 | 20 0 | 10 0 | 10 0 | 12 0 | 12 0 | 21 0 | 20 0 | 19 0 | 18 0 | 26 0 | 23 0 | 19 0 | 19 0 | 22 0 | 22 0 | 22 0 | 21 0 | 24 0 | 23 4 | 120 0 | 120 0 | 10 0 | 10 4 |
| Gonda | 16 4 | 16 4 | 18 0 | 18 0 | 11 14 | 11 12 | 14 4 | 14 4 | 21 0 | 20 0 | 19 0 | 20 0 | 24 0 | 20 0 | 17 0 | 16 0 | 22 0 | 22 0 | 23 8 | 23 8 | 21 0 | 20 8 | 200 0 | 200 0 | 10 12 | 10 12 |
| Bahraich | 16 8 | 16 8 | 21 0 | 21 0 | 11 0 | 11 0 | 13 0 | 13 0 | 24 0 | 25 0 | 19 0 | 19 0 | 29 0 | 30 0 | | | 23 0 | 22 0 | 24 0 | 25 0 | 23 0 | 23 0 | 160 0 | 160 0 | 10 8 | 10 8 |
| Sitapur | 16 1 | 17 0 | 26 0 | 26 0 | 8 0 | 8 0 | 18 0 | 18 0 | 25 0 | 25 0 | 4 8 | 24 8 | 27 0 | 27 0 | 26 0 | 27 0 | 27 0 | 28 0 | 24 0 | 23 0 | 24 4 | 25 8 | 160 0 | 160 0 | 10 12 | 10 12 |
| Kheri | 16 0 | 17 6 | 26 0 | 26 0 | 8 0 | 8 0 | 18 0 | 18 0 | 26 0 | 25 8 | 25 0 | 25 0 | 36 0 | 36 0 | 16 0 | 16 0 | 24 0 | 25 0 | 29 0 | 29 0 | 25 0 | 25 0 | 140 0 | 140 0 | 10 8 | 10 8 |
| **Rajputana—** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Eastern—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Partábgarh | 3 2 | 13 12 | 15 0 | 15 0 | 7 8 | 6 14 | 10 6 | 10 6 | 23 12 | 21 14 | 16 4 | 15 0 | | | | | 18 12 | 18 12 | 25 10 | 25 0 | 25 10 | 21 14 | | | 1 14 | 2 7 |
| Bánswára | 16 6 | 5 0 | 16 4 | 16 4 | 8 12 | 8 9 | 15 0 | 17 8 | 22 8 | | | | | | | | 18 12 | 17 8 | 30 10 | 35 14 | | | | | 10 0 | 10 0 |
| Meywa (Oodeyp r ) | 1 5½ | 11 5½ | 14 13½ | 15 3½ | 7 13 | 9 6 | 8 0½ | 9 12½ | 8 5½ | 7 3 | 4 1 | 13 4½ | *Nil* | *Nil* | 12 8 | 12 8 | 14 7½ | 14 1 | 17 15½ | 17 15½ | 10 15 | 10 5 | 160 0 | 160 0 | 9 6 | 9 6 |
| Sirohee | 12 0 | 3 0 | 18 0 | 18 0 | 6 0 | 6 4 | 7 | 7 0 | 20 0 | 20 0 | 0 | 17 0 | | | 19 0 | 0 0 | 15 0 | 15 0 | 19 8 | 19 8 | 1 0 | 11 0 | 160 0 | 160 0 | 12 0 | 12 0 |
| Erinpura | 14 3 | 15 0 | 20 8 | 20 8 | | | 8 0 | 8 0 | 20 0 | 20 8 | 18 0 | 17 14 | | | | | 18 4 | 18 1 | | 20 3 | | | 260 0 | 260 0 | 12 0 | 12 0 |
| Ajmere | 13 0 | 3 0 | 21 0 | 21 0 | 4 0 | 3 | 6 0 | 6 0 | 23 0 | 3 0 | 19 0 | 19 0 | | | | | 18 8 | 9 8 | 23 0 | 22 8 | | | 80 0 | 80 0 | 12 0 | 12 0 |
| Abu | 12 4 | 12 4 | 16 1 | 16 8 | 5 12 | 1 | 7 0 | 7 0 | | | 14 8 | 14 4 | | | | | 15 10 | 1 4 | 20 0 | 18 8 | 10 0 | 10 0 | | | 11 0 | 11 0 |
| Kishengurh | 15 4 | 15 4 | 22 8 | 23 0 | 9 0 | 9 4 | 0 0 | 10 0 | 23 4 | 23 8 | 9 12 | 20 0 | | | | | 20 0 | 19 12 | 23 8 | 23 12 | | | | | 13 0 | 3 0 |
| Boondee | 23 0 | 23 8 | 32 0 | 3 0 | 8 8 | 8 0 | 9 0 | 8 8 | 3 0 | 30 0 | | 15 0 | | | | | 29 0 | 28 8 | 30 0 | 28 0 | | | 160 0 | 160 0 | 10 8 | 10 8 |
| Kotah | 19 8 | 19 | 20 0 | 0 | 6 8 | 6 8 | 7 0 | 7 | 30 0 | 27 8 | 16 8 | 16 8 | | | | | 30 0 | 27 8 | 20 0 | 20 0 | 15 0 | 15 0 | 240 0 | 240 0 | 10 0 | 10 0 |
| Jhallawar | 17 5½ | 17 5½ | 27 0 | 26 8 | 6 6½ | 6 6½ | 8 14 | 8 14 | 24 5½ | 23 9 | 16 | 16 1 | | | 14 6 | 14 6 | 25 2½ | 25 4½ | 25 7 | 25 | 10 3 | 10 3 | 175 0 | 175 0 | 9 12 | 9 12 |
| Tonk | 7 4 | 7 8 | 26 1 | 0 4 | 8 8 | 10 2 | 9 8 | 10 6 | 28 8 | 27 12 | 22 | 24 0 | | | | | 2 0 | 20 4 | 22 0 | 2 6 | | | 80 0 | 100 0 | 11 2 | 11 2 |
| Jeypore | 5 | 15 0 | 0 | 21 12 | 4 12 | 4 12 | 7 12 | 7 12 | 24 0 | 13 0 | 2 8 | 20 4 | | 15 0 | 15 0 | | 20-0 to 20 12 | 20 to 20 12 | 3 8 | 13 8 | 25 0 | 26 0 | 117 0 | 118 c | 12 | 12 0 |
| Kerowlee | | 15 0 | 21 4 | 1 4 | 11 4 | 1 4 | 12 8 | 12 8 | 20 10 | 20 0 | 17 0 | 17 8 | | | 21 4 | 18 12 | 20 0 | 21 4 | | | 31 4 | 27 8 | 210 0 | 210 0 | 11 4 | 11 4 |
| Dholpur | 1 14 | 4 12 | 21 6 | 2 14 | 7 14 | 9 0 | 10 0 | 12 13 | 20 11 | 20 11 | 19 6 | 19 7 | | | 13 8 | 13 8 | 22 10 | 22 8 | | | 29 5 | 30 1 | 90 0 | 90 0 | 11 8 | 11 8 |
| Bhurtpore | 5 2 | 15 6 | 22 0 | 22 0 | 7 14 | 2 | 9 0 | 9 4 | 18 12 | 19 4 | 8 | 18 8 | | | 10 4 | 10 4 | 22 0 | 22 0 | 21 0 | 21 0 | 25 0 | 25 8 | 240 0 | 240 0 | 11 8 | 11 8 |
| Ulwur | 6 2 | 16 2 | 3 3 | 3 7 | 7 12 | 7 1 | 9 11 | 9 | 22 4 | 22 8 | 2 3 | 19 10 | | | 11 8 | 11 9 | 22 14 | 22 14 | 4 0 | 4 | 35 0 | 35 0 | 200 0 | 200 0 | 12 8 | 12 8 |
| Deoli Cantonment | 17 8 | 17 1 | 29 0 | 29 0 | 4 0 | 4 | 7 0 | 7 0 | 28 8 | 27 12 | 2 4 | 2 12 | | | | | 0 | 1 1 | | | | | 220 0 | 220 0 | 11 12 | 11 12 |
| Nusseerabad Cantonm | 16 0½ | 5 8 | 4 0 | 3 1 | 7 8 | 7 8 | 8 8 | 8 8 | 26 5 | 24 9 | 18 13½ | 18 8 | | | c 5½ | 0 0 | 19 14 | 9 9 | 25 10½ | 24 12 | 12 8 | 2 8 | 90 0 | 90 0 | 12 8 | 12 8 |
| Hilly Tracts of Meywa | 13 0 | 12 0 | 14 0 | 13 0 | | | 13 0 | 14 0 | | | | | | | | | 13 0 | 2 0 | 20 0 | 2 | | | † | § | 8 0 | 11 0 |
| Balmer | 12 3 | 1 10 | | | 5 0 | 5 0 | 6 12 | 6 12 | | | 7 4 | 17 4 | | | | | 13 0 | 13 0 | | | | | 260 0 | 260 0 | 13 0 | 13 0 |
| Anádra | 13 0 | 13 4 | 17 0 | 8 | 6 0 | 6 4 | 8 0 | 8 | | | 16 | 14 8 | | | | | 16 0 | 16 0 | 20 0 | 20 0 | 10 0 | 10 0 | | | 12 0 | 12 0 |
| Shahpoora | 17 4 | 17 8 | 5 0 | 5 4 | 8 10 | 8 0 | 12 4 | 12 0 | / 0 | 27 0 | 19 8 | 22 0 | | | 27 0 | | 18 4 | 19 0 | | 27 0 | | | 160 0 | 160 0 | 11 8 | 11 6 |
| *Western—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jodhpore | 14 1 | 14 6 | 20 0 | 18 12 | 6 4 | 6 4 | 8 12 | 7 8 | 22 8 | 20 0 | 18 12 | 18 2 | | | | | 17 8 | 17 8 | 18 12 | 15 0 | | | | | 13 2 | 12 13 |
| Jeysulmere | 11 12 | 11 4 | | | 8 6 | 8 6 | 10 6 | 10 6 | 17 4 | 17 0 | 15 0 | 14 0 | | | | | 2 6 | 12 0 | | | | | | | 21 0 | 21 0 |
| Bickaneer | 12 11½ | 13 5 | | | 2 14 | 2 14 | 6 8 | 6 8 | | | 19 6½ | 19 0 | | | | | 19 3½ | 18 2 | | | 8 0 | 8 0 | 100 0 | 100 0 | 12 8 | 12 8 |
| **Central India—** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Indore | 15 0 | 15 0 | 14 0 | 14 0 | 7 8 | 7 8 | 8 0 | 8 0 | 27 0 | 27 0 | 9 0 | 19 0 | * | * | * | * | 17 8 | 17 8 | 37 0 | 37 0 | 16 8 | 6 8 | 90 0 | 90 0 | 10 8 | 10 8 |
| Neemuch Cantonment | 15 0 | 14 12 | 20 3 | 20 10 | 7 0 | 7 0 | 9 8 | 9 8 | 26 7 | 26 0 | 19 7 | 19 0 | | | | | 19 8 | 19 1 | 28 0 | 28 0 | 24 8 | 24 0 | 180 0 | 180 0 | 11 12 | 2 0 |
| Baghelkhand (Sutna) | 15 8 | 15 8 | 20 0 | 20 0 | 8 0 | 8 0 | 16 0 | 5 0 | 2 8 | 22 12 | 19 0 | 19 0 | | | | | 19 8 | 19 0 | | | 20 0 | 20 0 | 160 0 | 160 0 | 0 8 | 10 8 |
| Goona | 20 0 | 22 8 | 15 0 | 15 0 | 7 0 | 7 0 | 7 8 | 7 4 | 30 0 | 31 0 | 13 0 | | | | | | 26 8 | 30 0 | 35 0 | 32 0 | | | 200 0 | 200 0 | 10 0 | 10 0 |
| Gwalio | 15 3 | 15 0 | 20 3 | 19 15 | 6 6 | 7 12 | 7 15 | 9 9 | 19 0 | 19 0 | 17 8 | 17 4 | | | 9 1 | 9 1 | 14 8 | 14 8 | 20 10 | 19 15 | 15 3 | 15 0 | 126 14 | 145 0 | 10 4 | 10 4 |

* Not sold. † Six pies per bundle + For husked gram § Eight and a half pies per bundle.

| DISTRICTS. | WHEAT Present fortnight S Ch | WHEAT Past fortnight S Ch | BARLEY Present fortnight S Ch | BARLEY Past fortnight S Ch | RICE BEST SORT Present fortnight S Ch | RICE BEST SORT Past fortnight S Ch | RICE COMMON Present fortnight S Ch | RICE COMMON Past fortnight S Ch | JOWAR OR CHOLUM (Sorghum vulgare) Present fortnight S Ch | JOWAR OR CHOLUM Past fortnight S Ch | BAJRA OR CUMBU (Pennisetum typhoideum) Present fortnight S Ch | BAJRA OR CUMBU Past fortnight S Ch |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Punjab—** | | | | | | | | | | | | |
| *Southern—* | | | | | | | | | | | | |
| Hissar | 19 0 | 19 0 | 25 0 | 25 0 | | | 10 0 | 11 0 | 25 0 | 25 0 | 24 | 3 |
| Ferozepore | 20 0 | 19 0 | 36 0 | 38 0 | | | 10 0 | 10 0 | 30 0 | 24 0 | 26 0 | 29 0 |
| Montgomery | 18 0 | 18 0 | 8 0 | 28 0 | | | 10 0 | 10 0 | 25 0 | 26 0 | 20 | 20 0 |
| *Central—* | | | | | | | | | | | | |
| Gurgao | 17 0 | 17 0 | 25 0 | 25 0 | | | 10 0 | 10 0 | 25 0 | 25 0 | 20 0 | 20 0 |
| Delhi | 17 0 | 17 0 | 24 0 | 24 0 | | | 12 | 12 0 | 22 0 | 2 0 | 20 0 | 20 |
| Rohtak | 17 0 | 18 0 | 24 0 | 24 0 | | | 12 0 | 12 | 23 0 | 23 0 | 20 | 20 0 |
| Karnál | 17 0 | 17 0 | 26 0 | 27 0 | | | 11 0 | 0 | 24 0 | 25 0 | 20 0 | 20 0 |
| Lahore | 18 0 | 19 0 | 36 0 | 36 0 | | | 11 0 | 11 0 | 31 0 | 32 0 | 18 0 | 18 0 |
| *Sub-montane—* | | | | | | | | | | | | |
| Umballa | 18 0 | 18 0 | 26 0 | 26 0 | | | 11 0 | 11 0 | 25 0 | 25 0 | 22 0 | 22 0 |
| Ludhiána | 20 0 | 20 0 | 29 0 | 32 0 | | | 12 0 | 1 0 | 28 0 | 26 0 | 25 0 | 24 0 |
| Jullundur | 20 0 | 20 0 | 30 0 | 28 0 | | | 8 0 | 8 0 | 24 0 | 24 0 | 20 0 | 20 0 |
| Hoshiárpur | 20 0 | 21 0 | 27 0 | 28 0 | | | 10 0 | 10 0 | 28 0 | 28 0 | 22 | 22 0 |
| Gurdáspu | 21 0 | 22 0 | 24 0 | 26 0 | | | 14 0 | 4 0 | 20 0 | 20 0 | 14 0 | 14 0 |
| Amritsar | 20 0 | 20 0 | 29 0 | 33 0 | | | 10 0 | 11 0 | 29 0 | 25 0 | 22 | 22 0 |
| *Hills—* | | | | | | | | | | | | |
| Simla | 13 0 | 14 0 | 20 0 | 20 0 | | | 9 0 | 9 0 | 15 0 | 15 0 | 13 0 | 13 0 |
| Kángra | 17 0 | 17 0 | 25 0 | 25 0 | | | 12 0 | 12 0 | 14 0 | 12 0 | 11 0 | 10 0 |
| *North-western—* | | | | | | | | | | | | |
| Siálkot | 19 0 | 18 0 | 32 0 | 31 0 | | | 13 0 | 13 0 | 30 0 | 30 0 | 25 0 | 25 0 |
| Gujránwála | 19 0 | 20 0 | 34 0 | 34 0 | | | 12 0 | 12 0 | 28 0 | 29 0 | 19 0 | 20 0 |
| Gujrát | 20 0 | 21 0 | 34 0 | 35 0 | | | 12 0 | 12 0 | 30 0 | 30 0 | 26 0 | 20 0 |
| Jhelum | 21 0 | 22 0 | 36 0 | 37 0 | | | 15 0 | 14 0 | * | 29 0 | [illegible] | 28 0 |
| Ráwalpindi | 20 0 | 20 0 | 42 0 | 41 0 | | | 14 0 | 14 0 | 35 0 | 33 0 | 27 0 | 7 0 |
| Hazára | 22 0 | 25 0 | 39 0 | 42 0 | | | 13 0 | 2 0 | 16 0 | 16 0 | 24 0 | 24 0 |
| Peshawar | 19 0 | 19 0 | 46 0 | 45 0 | | | 1 0 | 11 0 | 38 0 | 37 0 | 21 0 | 24 0 |
| Kohát | 22 0 | 22 0 | 43 0 | 39 0 | | | 13 0 | 15 0 | 30 0 | 30 0 | 30 0 | 30 0 |
| *Western—* | | | | | | | | | | | | |
| Shahpur | 19 0 | 19 0 | 33 0 | 33 0 | | | 10 0 | 10 0 | 26 0 | 26 0 | 24 0 | 24 0 |
| Jhang | 17 0 | 17 0 | 30 0 | 30 0 | | | 0 0 | 9 0 | 23 0 | 3 0 | 22 0 | 22 0 |
| Mooltan | 16 0 | 16 0 | 28 0 | 27 0 | | | 10 0 | 10 0 | 27 0 | 26 0 | 23 0 | 22 0 |
| Bannu | 25 0 | 24 0 | 53 0 | 53 0 | | ... | 15 0 | 15 0 | 44 0 | 45 0 | 31 0 | 31 0 |
| D. I. Khan | 21 0 | 20 0 | 39 0 | 37 0 | | | 9 0 | 9 0 | 36 0 | 34 0 | 30 0 | 29 0 |
| Muzaffargarh | 17 0 | 7 0 | 25 0 | 25 0 | | | 13 0 | 13 0 | 19 0 | 9 0 | 19 0 | 19 0 |
| D. G. Khan | 17 0 | 16 0 | 28 0 | 26 0 | | | 8 0 | 8 0 | 5 0 | 25 0 | 23 0 | 22 0 |
| **Sind and Baluchistan—** | | | | | | | | | | | | |
| Karáchi | 11 8 | 11 8 | 19 0 | 18 0 | 8 0 | 8 0 | 10 0 | 10 0 | 18 0 | 18 0 | 16 0 | 16 0 |
| Hyderabad (Gidu Bandar) | 12 8 | 12 8 | 19 8 | 17 8 | 7 8 | 7 8 | 10 8 | 11 8 | 19 8 | 19 8 | 19 8 | 8 0 |
| Thar and Párkar (Umarkot) | 9 8 | 9 8 | | | 12 0 | | | 12 0 | | | 3 8 | 3 8 |
| Sukkur | 15 0 | 15 0 | 21 0 | 21 0 | 9 0 | 9 0 | 12 0 | 12 0 | 24 0 | 24 0 | 21 0 | 21 0 |
| Shikárpur | 12 12 | 12 12 | 19 8 | 19 8 | 8 0 | 7 12 | 9 8 | 9 0 | 21 8 | 21 8 | 23 0 | 22 0 |
| Upper Sind Frontier | 13 0 | 13 0 | 19 0 | 19 0 | 9 0 | 9 0 | 12 0 | 12 0 | 25 0 | 25 0 | 22 0 | 22 0 |
| [illegible] | 11 12 | 12 4 | 5 4 | 15 10 | 5 0 | 5 0 | 7 5 | 7 2 | 18 0 | 17 0 | | |

| DISTRICTS. | MARUA OR RAGI (Eleusine coracana) Present fortnight S Ch | MARUA OR RAGI Past fortnight S Ch | KANGNI OR KAKUN ITALIAN MILLET (Setaria italica) Present fortnight S Ch | KANGNI Past fortnight S Ch | GRAM CHENNA CHOLA KADALAY OR SUNAGA (Cicer arietinum) Present fortnight S Ch | GRAM Past fortnight S Ch | MAIZE (Zea Mays) Present fortnight S Ch | MAIZE Past fortnight S Ch | ARHAR OR THUR CADJAN PEA (Cajanus indicus) Present fortnight S Ch | ARHAR Past fortnight S Ch | FIREWOOD Present fortnight S Ch | FIREWOOD Past fortnight S Ch | SALT Present fortnight S Ch | SALT Past fortnight S Ch |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Punjab—** | | | | | | | | | | | | | | |
| *Southern—* | | | | | | | | | | | | | | |
| Hissar | † | † | † | † | 27 0 | 27 0 | 19 0 | 18 | † | † | 90 0 | 20 0 | 11 8 | 11 0 |
| Ferozepore | † | † | 22 0 | 0 0 | 3 0 | 3 0 | 0 0 | 32 0 | 11 0 | 11 0 | 00 0 | 100 0 | 13 0 | 12 0 |
| Montgomery | | + | 32 0 | 3 | 26 0 | 26 0 | 25 0 | 28 0 | 12 0 | 12 0 | 200 0 | 200 0 | 11 0 | 11 0 |
| *Central—* | | | | | | | | | | | | | | |
| Gurgao | † | † | † | † | 4 0 | 24 0 | 24 0 | 24 0 | 0 0 | 20 0 | 130 0 | 130 0 | 11 0 | 11 0 |
| Delhi | † | † | 14 0 | 13 | 23 0 | 3 0 | 24 0 | 23 0 | 25 0 | 26 0 | 8 0 | 80 0 | 11 0 | 11 0 |
| Rohtak | † | † | 16 0 | 16 0 | 23 | 24 0 | 20 0 | 20 0 | 20 0 | 0 0 | 120 0 | 120 0 | 10 0 | 10 0 |
| Karnál | 22 0 | 22 0 | 8 0 | 8 0 | 25 0 | 2 0 | 26 0 | 26 0 | 21 0 | 21 0 | 160 0 | 1 0 0 | 10 8 | 10 8 |
| Lahore | + | + | 22 0 | 22 0 | 27 0 | 27 0 | 30 0 | 31 0 | 2 0 | 2 0 | 85 0 | 85 0 | 12 0 | 12 0 |
| *Sub-montane—* | | | | | | | | | | | | | | |
| Umballa | 20 0 | 20 0 | 9 0 | 9 0 | 26 0 | 6 0 | 27 0 | 25 0 | 20 0 | 20 0 | 130 0 | 130 0 | 11 0 | 11 0 |
| Ludhiána | † | † | 20 0 | 20 0 | 24 0 | 28 0 | | 29 0 | 14 0 | 14 0 | 110 0 | 1 0 0 | 11 8 | 11 8 |
| Jullundur | * | * | 20 0 | 20 0 | 28 | 27 0 | 28 0 | 28 0 | * | * | 90 0 | 90 0 | 10 8 | 11 0 |
| Hoshiárpur | 4 | 4 0 | 24 0 | 24 0 | 26 0 | 27 0 | 27 0 | 27 0 | 15 0 | 15 0 | 80 0 | 85 0 | 13 0 | 11 8 |
| Gurdáspu | † | † | 16 0 | 16 0 | 24 0 | 26 0 | 26 0 | 8 0 | 10 0 | 10 0 | 120 0 | 120 0 | 12 0 | 12 0 |
| Amritsar | † | † | 21 0 | 21 0 | 26 0 | 28 0 | 27 0 | 30 0 | † | † | 90 0 | 90 0 | 12 0 | 12 0 |
| *Hills—* | | | | | | | | | | | | | | |
| Simla | 18 0 | 18 0 | 8 0 | 8 0 | 17 0 | 19 0 | 20 0 | 20 0 | 11 0 | 11 0 | 65 0 | 65 0 | 8 12 | 9 2 |
| Kángra | 25 0 | 22 0 | 7 0 | 8 0 | 22 0 | 22 0 | 21 0 | 20 0 | 12 0 | 12 0 | 100 0 | 100 0 | 9 0 | 10 0 |
| *North-western—* | | | | | | | | | | | | | | |
| Siálkot | + | | 32 0 | 32 0 | 2 0 | 25 0 | 26 0 | 6 0 | 12 0 | 12 0 | 120 0 | 120 0 | 13 0 | 12 0 |
| Gujránwála | ‡ | ‡ | 19 0 | 20 0 | 24 0 | 25 0 | 24 0 | 24 0 | + | | 85 0 | 85 0 | 11 8 | 11 0 |
| Gujrát | † | † | 12 0 | 12 0 | 25 0 | 26 0 | 26 0 | 26 0 | † | † | 120 0 | 120 0 | 13 0 | 13 0 |
| Jhelum | * | * | * | * | 25 0 | 25 0 | 27 0 | 26 0 | * | * | 160 0 | 120 0 | 14 0 | 12 0 |
| Ráwalpindi | * | * | 16 0 | 6 0 | 26 0 | 26 0 | 29 0 | [illegible] 0 | 25 0 | 25 0 | 85 0 | 85 0 | 13 4 | 13 0 |
| Hazára | † | † | 6 0 | 16 0 | 22 0 | 22 0 | 32 0 | 32 0 | † | † | 100 0 | 100 0 | 11 0 | 11 0 |
| Peshawar | † | † | 22 0 | 2 0 | 21 0 | 22 0 | 3 0 | 33 0 | 30 0 | 29 0 | 105 0 | 108 0 | 39 0 | 38 0 |
| Kohát | † | † | 3 0 | 32 0 | 29 0 | 25 0 | 31 0 | 31 0 | † | † | 143 0 | 100 0 | 60 0 | 60 0 |
| *Western—* | | | | | | | | | | | | | | |
| Shahpur | 20 0 | 20 0 | 20 0 | 20 0 | 27 0 | 26 0 | 27 0 | 26 0 | * | * | 200 0 | 200 0 | 13 0 | 13 0 |
| Jhang | 22 0 | 24 0 | 22 0 | 24 0 | 22 0 | 8 0 | 24 0 | 23 0 | 10 0 | 10 0 | 200 0 | 200 0 | 12 0 | 12 0 |
| Mooltan | † | † | 25 0 | 25 0 | 2 0 | 22 0 | 24 0 | 23 0 | † | † | 100 0 | 100 0 | 12 0 | 12 0 |
| Bannu | 8 0 | 9 0 | 8 0 | 9 0 | 35 0 | 34 0 | 43 0 | 43 0 | 13 0 | 14 0 | 60 0 | 60 0 | 40 0 | 40 0 |
| D. I. Khan | | | 6 0 | 6 0 | 29 0 | 27 0 | 30 0 | 30 0 | 15 0 | 15 0 | 112 0 | 112 0 | 37 0 | 37 0 |
| Muzaffargarh | ‡ | | ‡ | ‡ | 21 0 | 9 0 | + | ‡ | 1 0 | 1 0 | 110 0 | 1 0 0 | 11 0 | 11 0 |
| D. G. Khan | | ‡ | + | | 22 0 | 23 0 | ‡ | | | + | 125 0 | 125 0 | 27 8 | 30 0 |
| **Sind and Baluchistan—** | | | | | | | | | | | | | | |
| Karáchi | + | + | + | ‡ | 17 0 | 7 0 | 16 0 | 18 0 | 8 0 | 6 8 | 90 0 | 90 0 | 13 0 | 13 0 |
| Hyderabad (Gidu Bandar) | | | | | 15 8 | 17 8 | | | | | 160 0 | 160 0 | 11 8 | 11 8 |
| Thar and Párkar (Umarkot) | | | .. | | | | | | | | 120 0 | 120 0 | 12 0 | 12 0 |
| Sukkur | | | | | 20 0 | 20 0 | ... | ... | 11 0 | 11 0 | 160 0 | 120 0 | 12 8 | 12 8 |
| Shikárpur | | | | | 19 6 | 19 6 | | | 10 4 | 9 8 | 160 0 | 160 0 | 11 8 | 11 4 |
| Upper Sind Frontier | | .. | | | 18 0 | 18 0 | | | 10 0 | 10 0 | 150 0 | 150 0 | 11 0 | 11 0 |
| [illegible] | | | | .. | 14 1 | 13 10 | 18 0 | 18 0 | | | 50 0 | 5 0 | 8 0 | 8 0 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Kolába (Alibág) | 9 0 | 9 0 | | | 7 4 | 7 4 | 8 0 | 8 8 | | | 12 0 | 12 0 | | | | | 11 0 | 11 0 | | | 6 8 | 6 8 | 105 0 | 102 0 | 12 6 | 12 6 |
| Bombay | 10 15 | 10 6 | 20 10 | 15 9 | 7 6 | 7 4 | 10 11 | 11 1 | 16 7 | 14 11 | 14 2 | 14 14 | 20 10 | 17 6 | 13 12 | 3 13 | 15 3 | 14 12 | 22 0 | 19 7 | 8 12 | 8 4 | 67 1 | 67 1 | 11 3 | 11 3 |
| Tanna (Salsette) | 8 14 | 8 14 | | | 7 4 | 7 4 | 8 3 | 8 3 | | | 12 12 | 12 12 | | | | | 11 7 | 11 7 | | | 9 4 | 9 4 | 80 0 | 80 0 | 12 4 | 12 4 |
| *Deccan—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dharwar (Hubli) | 16 13 | 15 5 | | | 1 1 | 11 1 | 14 13 | 12 5 | 23 6 | 27 0 | 21 5 | 21 4 | | | 19 6 | 19 6 | 1 15 | 10 5 | | | 11 3 | 18 0 | 91 0 | 91 0 | 9 8 | 9 8 |
| Belgaum | 17 0 | 16 8 | 16 0 | 5 0 | 13 0 | 2 | 14 0 | 13 0 | 21 0 | 21 0 | 20 0 | 20 0 | 25 0 | 26 0 | 17 0 | 17 0 | 15 0 | 13 0 | | | 13 0 | 12 8 | 71 0 | 71 0 | 13 8 | 13 8 |
| Satara | 9 6 | 9 6 | | | 8 14 | 8 14 | 10 0 | 10 0 | 14 10 | 14 1 | 12 15 | 12 15 | 6 6 | 16 6 | | | 10 6 | 10 6 | 17 13 | 17 13 | 9 10 | 9 10 | 116 8 | 116 8 | 12 6 | 12 6 |
| Sholapur | 15 7 | 15 7 | | | 9 8 | 9 8 | 9 15 | 9 5 | 20 4 | 9 3 | 22 1 | 2 9 | | | | | 16 0 | 15 1 | | | 13 12 | 13 12 | 80 0 | 80 0 | 11 4 | 11 4 |
| Bijápur | 14 10 | 14 3 | | | 7 3 | 7 3 | 11 5 | 9 2 | 17 9 | 18 0 | 20 1 | 18 10 | | | | | 14 0 | 0 9 | | | 11 12 | 10 10 | 80 0 | 80 0 | 9 12 | 10 8 |
| Poona (City) | 11 8 | 11 8 | 3 10 | 13 10 | 9 3 | 9 3 | 9 13 | 9 13 | 15 4 | 15 4 | 13 6 | 13 6 | 16 6 | 16 6 | | | 13 6 | 12 10 | | | 15 10 | 15 10 | 60 13 | 60 3 | 11 7 | 10 2 |
| *Khandesh—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ahmednagar | 13 6 | 12 14 | | | 8 0 | 7 6 | 9 8 | 9 1 | 18 5 | 17 8 | 17 8 | 17 5 | | | | | 18 8 | 14 2 | | | 20 13 | 18 6 | 84 9 | 80 0 | 13 2 | 11 6 |
| Násik | 15 8 | 15 1 | | | 10 8 | 10 8 | 12 0 | 1 0 | 2 10 | 22 0 | 18 5 | 18 5 | 21 6 | 22 9 | | | 15 13 | 13 0 | | | 12 5 | 12 15 | 106 11 | 106 11 | 12 2 | 13 8 |
| Khándesh (Dhulia) | 12 14 | 12 4 | | | 7 8 | 7 8 | 9 6 | 9 6 | 20 10 | 20 10 | 16 14 | 16 14 | | | | | 12 10 | 12 10 | | | | | 106 0 | 106 0 | 11 6 | 11 6 |
| *Guzerat—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Surat | 11 0 | 11 0 | 3 0 | 13 0 | 6 0 | 6 0 | 8 0 | 8 0 | 16 0 | 16 0 | 16 0 | 15 0 | | | 6 0 | 6 0 | 12 0 | 12 0 | | | 14 0 | 13 0 | 95 0 | 95 0 | 13 0 | 13 0 |
| Broach | 10 8 | 10 8 | | | 7 12 | 7 2 | 10 0 | 0 0 | 18 0 | 18 0 | 13 4 | 13 4 | | | | | 10 8 | 10 8 | | | 13 4 | 13 4 | 100 0 | 90 0 | 12 12 | 12 12 |
| Kaira | 11 8 | 13 8 | 25 0 | 24 0 | 7 8 | 7 8 | 10 0 | 10 0 | | | 17 0 | 17 0 | 20 0 | 20 0 | | | | | | | 19 0 | 19 0 | 94 0 | 90 0 | 12 8 | 13 5 |
| Baroda Camp (Sada Ba a ) | 9 11½ | 9 1½ | 11 4 | 13 2 | 6 4½ | 6 4½ | 8 0 | 9 1½ | 16 9 | 16 8 | 6 9 | 6 8 | 28 4½ | 18 4½ | | | 1 4 | 1 4 | | | 11 4 | 10 4½ | 80 0 | 80 0 | 10 3½ | 10 3½ |
| Ahmedabad (Daskroh ) | 12 0 | 2 0 | 20 0 | 20 0 | 6 0 | 6 0 | 8 0 | 8 0 | 18 0 | 18 0 | 18 0 | 18 0 | | | | | 18 8 | 18 8 | | | 9 8 | 9 8 | 80 0 | 80 0 | 13 8 | 13 8 |
| Panch Máháls (Godh a) | 1 2 | 11 2 | | | 9 2 | 9 2 | 0 4 | 0 4 | 7 4 | 17 4 | 8 2 | 18 2 | 24 4 | 24 4 | | | 16 0 | 16 | 26 4 | 26 4 | 9 4 | 9 4 | 160 0 | 160 0 | 13 0 | 13 0 |
| Deesa Canton n nt | 14 0 | 14 9 | 16 0 | 16 0 | 6 0 | 6 0 | 8 0 | 8 0 | 16 0 | 16 0 | 16 0 | 16 0 | | | | | 16 2½ | 16 0 | | | 11 0 | 11 0 | 150 0 | 150 0 | 11 8 | 11 8 |
| *Kattywar—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rájkot | 15 4 | 14 8 | | | 6 0 | 6 0 | 8 0 | 8 0 | 7 12 | 16 8 | 14 12 | 14 8 | | | | | 6 12 | 15 12 | | | 7 0 | 7 0 | 80 0 | 80 0 | 40 0 | 40 0 |
| **Central Provinces—** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Western—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nimar | 5 1 | 15 1 | | | 6 12 | 6 12 | 1 / | 11 7 | 24 3 | 24 13 | | | | | | | | | | | 10 1 | 9 4 | 120 0 | 12 0 | 10 3 | 10 13 |
| Khandwa Ásurga h Cant | 14 0 | 14 0 | | | 8 4 | 8 4 | 9 8 | 9 8 | 23 0 | 23 3 | 21 0 | 20 14 | | | 17 0 | 17 0 | 13 8 | 3 8 | | | 10 8 | 10 7 | 160 0 | 160 0 | 8 0 | 8 0 |
| Hoshangabad | 14 8 | 14 8 | | | 9 0 | 9 0 | 10 8 | 10 8 | 22 0 | 22 0 | | | | | | | 9 8 | 8 | | | 13 8 | 13 8 | 140 0 | 14 0 | 9 0 | 9 0 |
| Betul | 16 2 | 16 2 | | | | | 11 | 1 1 | 9 3 | 19 3 | | | | | | | 15 9 | 15 0 | | | 9 12 | 9 1 | 320 0 | 320 0 | 7 9 | 7 9 |
| Chh ndwara | 13 13 | 6 14 | | | 8 0 | 8 | 12 5 | 13 5 | 24 0 | 24 0 | | | | | | | 13 3 | 15 3 | | | 10 4 | 9 0 | | 150 0 | 9 0 | 9 0 |
| Nagpur | 15 10 | 16 4 | | | 8 2 | 7 8 | 9 6 | 9 0 | 21 4 | 4 | | | | | | | 15 5 | 16 4 | | | 3 12 | 14 1 | 110 0 | 110 0 | 9 13 | 9 13 |
| Wardha | 17 2 | 17 2 | | | 10 0 | 0 0 | 11 | 11 7 | 24 0 | 24 0 | | | | | | | 16 0 | 16 0 | | | 16 0 | 16 0 | 120 0 | 120 0 | 10 11 | 10 11 |
| *Central—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Narsinghpur | 15 2 | 15 3 | | | 11 11 | 9 3 | 13 13 | 13 3 | 20 8 | | | | | | | | 20 5 | 9 3 | | | 13 10 | 13 10 | 120 0 | 120 0 | 9 2 | 9 2 |
| Saugor | 16 12 | 16 12 | | | 10 0 | 10 0 | 10 10 | 10 10 | 24 0 | 25 5 | | | | | | | 19 3 | 9 6 | | | 16 8 | 16 8 | 180 0 | 180 0 | 9 10 | 9 10 |
| Damoh | 17 2 | 17 2 | | | 12 5 | 12 5 | 13 5 | 3 5 | 21 5 | 21 5 | | | | | | | 24 0 | 24 0 | | | 10 1 | 10 11 | 200 0 | 200 0 | 9 2 | 9 2 |
| Jubbulpore | 4 0 | 16 0 | | | 9 8 | 9 4 | 1 8 | 11 8 | 22 8 | | | | | | | | 8 8 | 8 0 | | | 13 0 | 12 2 | 120 0 | 130 0 | 9 0 | 9 0 |
| Mandla | 17 0 | 17 0 | | | 13 0 | 13 0 | 18 0 | 18 0 | | | | | | | | | 2 0 | 0 | | | 13 0 | 13 0 | 18 0 | 180 0 | 9 0 | 9 0 |
| Seoni | 7 15 | 16 9 | | | 9 12 | 9 12 | 13 9 | 13 9 | | | | | | | | | 6 0 | 6 0 | | | 12 13 | 12 3 | 200 0 | 200 0 | 9 2 | 9 2 |
| Bálághát | 15 12 | 5 12 | | | 13 2 | 13 2 | 17 14 | 17 14 | | | | | | | | | 9 3 | 16 13 | | | 12 8 | 12 8 | 192 | 192 | 9 0 | 9 0 |
| Bhandára | 16 4 | 6 4 | | | | | 13 4 | 12 8 | | | | | | | | | | | | | 12 8 | 2 8 | 200 | 20 0 | 9 2 | 9 2 |
| Chánda | 15 7 | 17 3 | | | | | 13 8 | 12 3 | 20 0 | 20 3 | | | | | | | 15 8 | 19 3 | | | 14 6 | 14 6 | 6 5 0 | 6 5 0 | 10 0 | 8 2 |
| *Eastern—* | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B laspur | 21 5 | 21 5 | | | 16 15 | 12 5 | 21 10 | 21 10 | | | | | | | | | 2 | 13 0 | | | 18 11 | 6 8 | 80 0 | 60 0 | 8 0 | 8 0 |
| Raip r | 21 14 | 20 3 | | | 10 6 | 10 6 | 4 13 | 4 3 | | | | | | | | | 6 0 | 6 0 | | | 13 8 | 13 3 | 80 0 | 80 0 | 9 7 | 9 7 |
| Sambalpu | 15 12 | 15 0 | | | 13 10 | 13 2 | 21 0 | 21 0 | | | | | | | | | 0 8 | 10 0 | | | 13 0 | 13 0 | 160 0 | 120 0 | 8 5 | 8 0 |
| **Berar—** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Buldána | 16 0 | 17 0 | | | 7 0 | 7 0 | 9 0 | 10 0 | 23 0 | 23 0 | 18 0 | 18 0 | | | | | 13 0 | 13 0 | | | 10 0 | 0 0 | § | § | 10 0 | 10 0 |
| Básim | 18 2 | 18 13 | | | 8 1 | 8 | 10 5 | 10 | 23 0 | 26 6 | 24 0 | 24 0 | | | | | 8 6 | 18 1 | | | 14 0 | 14 2 | | | 9 10 | 9 8 |
| Akola | 16 0 | 16 0 | | | 6 0 | 6 0 | 8 0 | 8 0 | 21 0 | 21 0 | 16 0 | 16 0 | | | | | 6 0 | 16 0 | | | 16 0 | 16 0 | | | 10 8 | 10 8 |
| Ell chpu | 14 8 | 14 8 | | | 7 0 | 7 0 | 7 8 | 7 8 | 19 8 | 20 0 | 14 0 | 14 0 | | | | | 3 8 | 13 4 | | | 6 0 | 16 0 | | | 9 8 | 9 0 |
| Amraoti | 14 12 | 15 0 | | | 6 12 | 7 0 | 8 0 | 8 0 | 21 4 | 21 3 | 5 12 | 16 0 | | | | | 15 0 | 15 3 | | | 13 0 | 3 0 | | | 9 0 | 9 0 |
| Wun | 16 0 | 16 0 | | | 8 0 | 8 0 | 10 8 | 10 0 | 23 12 | 26 0 | | | | | | | 10 0 | 18 0 | | .. | 26 0 | 24 0 | | | 10 0 | 10 8 |
| **Nizam's Territories—** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Secunderabad | 12 15 | 12 11 | | | 6 10 | 6 12 | 9 9 | 9 7 | 16 12 | 16 5 | | | | | | | 15 15 | 15 8 | | | 20 1 | 18 13 | 120 0 | 115 0 | 9 2 | 9 4 |
| Bolarum | 12 14 | 15 7 | | | 7 12 | 7 12 | 9 0 | 9 0 | 21 14 | 23 2 | | | | | | | 9 14 | 19 14 | | | | | 116 14 | 116 14 | 9 0 | 9 0 |
| Chadarghat | 10 8 | 10 8 | | .. | 8 0 | 8 4 | 10 | 10 8 | 20 0 | 18 8 | 0 | 0 | | | | | 17 0 | 6 8 | | | | | 120 0 | 0 | 0 8 | 0 8 |

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS

| Districts | Wheat Present fortnight | Wheat Past fortnight | Barley Present fortnight | Barley Past fortnight | Rice best sort Present fortnight | Rice best sort Past fortnight | Rice common Present fortnight | Rice common Past fortnight | Jowar or Cholum (Sorghum vulgare) Present fortnight | Jowar or Cholum Past fortnight | Bajra or Cumbu (Penicillaria spicata) Present fortnight | Bajra or Cumbu Past fortnight |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch |
| *Madras—* | | | | | | | | | | | | |
| *Malabar Coast—* | | | | | | | | | | | | |
| Malabar | 8 10 | 8 10 | | | 10 2 | 10 2 | 1 8 | 10 8 | * | * | * | * |
| S Canara | 9 2 | 9 2 | | | 11 14 | 1 14 | 13 13 | 12 13 | | * | * | * |
| *South, central—* | | | | | | | | | | | | |
| Coimbatore | 10 11 | 10 11 | | | 1 5 | 5 | 11 13 | 1 13 | 21 13 | 21 13 | 23 14 | 23 14 |
| Nilgiris | 10 11 | 0 11 | | | 8 13 | 8 13 | 0 6 | ( | 2 0 | 19 5 | 16 13 | 16 3 |
| Salem | 11 2 | 11 2 | | | 11 3 | 1 3 | 12 13 | 12 13 | 23 | 23 0 | 24 1 | 4 10 |
| *Central—* | | | | | | | | | | | | |
| Bellary | 15 6 | 15 6 | | | 12 5 | 1 5 | 13 8 | 13 8 | 29 6 | 29 6 | 23 8 | 2 8 |
| Anantapur | 11 8 | 1 8 | | | 12 13 | 12 13 | 14 0 | 14 0 | 33 0 | 33 0 | ) 2 | 29 2 |
| Cuddapah | 13 3 | 13 8 | | | 1 2 | 11 2 | 13 5 | 14 | 2 14 | 22 | 29 0 | 9 0 |
| Kurnool | 12 11 | 2 2 | | | 10 5 | 10 1 | 11 6 | 1 6 | 1 14 | 23 0 | 3 2 | 3 3 |
| *East Coast north—* | | | | | | | | | | | | |
| Ganjam | 8 14 | 8 14 | | | 9 0 | 9 0 | 10 0 | 10 0 | * | * | * | |
| Vizagapatam | 10 0 | 10 8 | | | 10 2 | 10 2 | 5 | 11 5 | 27 8 | 7 8 | 29 11 | 29 11 |
| Godávari | 9 14 | 10 13 | | | 15 13 | 13 14 | 17 0 | 15 0 | 28 13 | 8 13 | 5 3 | 28 3 |
| *East Coast central—* | | | | | | | | | | | | |
| Kistna | 10 14 | 10 14 | | | 13 11 | 13 11 | 14 5 | 14 5 | 19 0 | 9 0 | * | * |
| Nellore | 10 0 | 10 10 | | | 10 10 | 10 10 | 12 11 | 12 11 | 24 11 | 4 11 | 26 5 | 26 5 |
| *East Coast south—* | | | | | | | | | | | | |
| Madras | 10 0 | 10 0 | | | 10 3 | 10 2 | 11 2 | 10 14 | 19 14 | 19 13 | 17 13 | 18 0 |
| Chingleput | * | * | | | 11 5 | 11 10 | 12 2 | 12 2 | * | * | 17 3 | 17 3 |
| N Arcot | 9 11 | 9 11 | | | 9 11 | 9 11 | 1 5 | 10 1 | 20 14 | 21 13 | 19 0 | 21 8 |
| S. Arcot | 8 3 | 8 3 | | | 10 6 | 10 6 | 11 6 | 11 6 | * | * | 2 10 | 21 10 |
| Tanjore | 9 10 | 9 10 | | | 11 3 | 11 3 | 12 14 | 2 14 | * | * | 23 3 | 20 5 |
| Trichinopoly | 8 10 | 8 10 | | | 10 13 | 10 6 | 11 3 | 10 14 | * | * | 19 2 | 17 13 |
| *Southern—* | | | | | | | | | | | | |
| Tinnevelly | 8 8 | 8 8 | | | 9 8 | 9 8 | 11 3 | 11 3 | * | * | * | * |
| Madura | 10 8 | 10 14 | | | 10 14 | 10 14 | 11 6 | 11 6 | 19 6 | 21 8 | 19 2 | 19 2 |
| *Mysore—* | | | | | | | | | | | | |
| Mysore | 10 4 | 10 4 | 10 0 | 10 0 | 10 0 | 10 0 | 11 8 | 12 0 | 40 ● | 40 0 | 19 0 | 20 |
| Bangalore | 10 4 | 10 8 | 12 12 | 11 8 | 8 14 | 9 8 | 9 12 | 1 0 | 25 ● | 24 0 | | |
| Kolar | | | 11 0 | 10 0 | 10 8 | 10 0 | 14 0 | 12 0 | 24 0 | 24 0 | | |
| Túmkur | 11 8 | 11 8 | 11 0 | 11 0 | 11 8 | 11 8 | 12 8 | 12 8 | | | | |
| Hassan | | | 10 0 | 10 0 | 11 0 | 11 0 | 13 0 | 13 0 | | | | |
| Kadur | 10 0 | 10 0 | 11 0 | 11 0 | 12 0 | 2 0 | 6 0 | 16 0 | | | | |
| Shimoga | 14 11 | 14 1 | 12 10 | 12 10 | 11 9 | 11 9 | 14 11 | 4 1 | 33 10 | 33 10 | | |
| Chitaldroog | 13 0 | 13 0 | 15 0 | 15 0 | 11 0 | 11 0 | 13 0 | 13 0 | 32 0 | 40 0 | 24 0 | 32 0 |
| *Coorg—* | | | | | | | | | | | | |
| Coorg | 9 0 | 9 0 | 8 0 | 8 0 | 11 8 | 12 8 | 14 0 | 15 8 | | | | |
| | 8 0 | 8 0 | | | 6 3 | 6 3 | 8 0 | 8 0 | 10 3 | 10 3 | 9 4 | 9 4 |

| Districts | Marua or Ragi (Eleusine coracana) Present fortnight | Marua or Ragi Past fortnight | Kangni or Kakun, Italian millet (Setaria italica) Present fortnight | Kangni Past fortnight | Gram, Chenna, Chola, Kadalay or Sanaga (Cicer arietinum) Present fortnight | Gram Past fortnight | Maize (Zea Mays) Present fortnight | Maize Past fortnight | Arhar or Thur, Cadjan pea (Cajanus indicus) Present fortnight | Arhar Past fortnight | Firewood Present fortnight | Firewood Past fortnight | Salt Present fortnight | Salt Past fortnight |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch |
| *Madras—* | | | | | | | | | | | | | | |
| *Malabar Coast—* | | | | | | | | | | | | | | |
| Malabar | 1 3 | 21 3 | | | | | | | | | 136 2 | 16 2 | 1 11 | 11 11 |
| S Canara | 2 13 | 21 13 | | | | | | | | | 128 3 | 1 8 13 | 14 3 | 4 3 |
| *South, central—* | | | | | | | | | | | | | | |
| Coimbatore | 26 3 | 26 3 | | | | | | | | | 1 3 11 | 133 11 | 11 | 11 11 |
| Nilgiris | 21 10 | 20 3 | | | | | | | | | 2 7 2 | 2 7 2 | 10 2 | 10 2 |
| Salem | 32 8 | 32 8 | | | | | | | | | 86 10 | 180 10 | 13 8 | 13 8 |
| *Central—* | | | | | | | | | | | | | | |
| Bellary | 34 0 | 34 0 | | | | | | | | | 97 3 | 97 3 | 1 4 | 11 14 |
| Anantapur | 34 0 | 34 | | | | | | | | | 97 3 | 97 3 | 11 5 | 11 5 |
| Cuddapah | 30 0 | 30 0 | | | | | | | | | 14 | 140 0 | 12 3 | 12 3 |
| Kurnool | 31 0 | 31 0 | | | | | | | | | 1 4 0 | 142 14 | 11 5 | 11 11 |
| *East Coast north—* | | | | | | | | | | | | | | |
| Ganjam | 22 13 | 13 | | | | | | | | | 127 5 | 127 5 | 11 13 | 11 13 |
| Vizagapatam | 25 0 | 25 | | | | | | | | | 116 0 | 116 10 | 11 11 | 11 11 |
| Godávari | 29 | 29 2 | | | | | | | | | 243 | 243 0 | 12 0 | 12 0 |
| *East Coast central—* | | | | | | | | | | | | | | |
| Kistna | 26 5 | 26 5 | | | | | | | | | 170 2 | 170 2 | 13 3 | 13 3 |
| Nellore | 26 14 | 26 14 | | | | | | | | | 93 5 | 93 5 | 12 13 | 12 13 |
| *East Coast south—* | | | | | | | | | | | | | | |
| Madras | 26 0 | 25 14 | | | | | | | | | 106 8 | 99 13 | 12 8 | 12 10 |
| Chingleput | 26 0 | 26 11 | | | | | | | | | 122 8 | 122 8 | 12 6 | 12 6 |
| N Arcot | 29 14 | 30 13 | | | | | | | | | 194 6 | 194 6 | 11 5 | 11 5 |
| S. Arcot | 23 14 | 22 5 | | | | | | | | | 209 0 | 209 0 | 11 11 | 11 11 |
| Tanjore | 24 3 | 21 2 | | | | | | | | | 166 3 | 166 3 | 12 14 | 12 14 |
| Trichinopoly | 23 10 | 23 10 | | | | | | | | | 148 6 | 143 6 | 12 3 | 12 3 |
| *Southern—* | | | | | | | | | | | | | | |
| Tinnevelly | * | * | | | | | | | | | 58 5 | 58 5 | 14 13 | 14 13 |
| Madura | 22 8 | 24 13 | | | | | | | | | 140 14 | 140 4 | 13 10 | 13 10 |
| *Mysore—* | | | | | | | | | | | | | | |
| Mysore | 31 0 | 32 0 | | | 10 8 | 9 0 | | | 6 0 | 14 0 | 84 0 | 84 0 | 9 0 | 9 0 |
| Bangalore | 36 0 | 34 0 | | | 9 10 | 10 8 | | | 16 9 | 14 8 | 84 0 | 84 0 | 9 8 | 9 12 |
| Kolar | 44 0 | 43 0 | | | 11 0 | 10 8 | | | 15 0 | 12 0 | 13 0 | 44 0 | 9 8 | 9 0 |
| Túmkur | 45 0 | 45 0 | | | 11 8 | 11 8 | | | 16 0 | 6 0 | 340 0 | 340 0 | 9 0 | 9 0 |
| Hassan | 42 0 | 4 0 | | | 9 0 | 10 0 | | | 12 0 | 2 0 | 72 0 | 72 0 | 9 0 | 9 0 |
| Kadur | 40 0 | 40 0 | 11 0 | | 11 0 | 11 0 | | .. | 8 0 | 8 0 | 240 0 | 240 0 | 9 0 | 9 0 |
| Shimoga | 41 1 | 41 1 | 10 8 | 12 10 | 12 10 | 11 9 | | | | | 480 0 | 480 0 | 10 8 | 9 7 |
| Chitaldroog | 40 0 | 48 0 | 70 0 | 70 0 | 16 0 | 14 0 | | | 16 0 | 16 0 | 320 0 | 320 0 | 9 0 | 9 0 |
| *Coorg—* | | | | | | | | | | | | | | |
| Coorg | 39 0 | 38 8 | | | 14 0 | 14 0 | | | | | 110 0 | 110 0 | 10 0 | 9 0 |
| | | | | | 9 4 | 9 4 | | | 5 9 | 5 9 | 65 5 | 65 5 | 32 0 | 32 0 |

GOVERNMENT OF INDIA

# REVENUE AND AGRICULTURAL DEPARTMENT

## INDUSTRIAL AND MANUFACTURING EXHIBITION TO BE OPENED IN JAMAICA, JANUARY 1891

***Extract from the Proceedings of the Government of India, Revenue and Agricultural Department (Museums and Exhibitions),—No 239, dated Calcutta, the 5th March 1890***

The following papers received from Her Majesty's Secretary of State for India relative to an Exhibition to be held in Jamaica in the year 1891 are published for general information —

*Industrial and Manufacturing Exhibition to be opened in Jamaica January 1891*

COMMITTEE IN UNITED KINGDOM

*Honorary President*

The Right Hon the LORD KNUTSFORD, G C M G, &c, &c

*Chairman*

C WASHINGTON EVES Esq, F R G S

*Committee*

His Grace The DUKE OF ST ALBANS
Sir HENRY BARKLY, G C M G K C B
Sir FREDERIC YOUNG, K C M G
Sir EDWARD NEWTON K C M G
Sir J R SOMERS VINE, F S S
Major General J R MANN, C M G
Sir JOHN SIMON
NEVILE LUBBOCK Esq
ALEXANDER CRUM EWING Esq
RICHARD M HARVEY, Esq F R G S
D MORRIS, Esq, M A, F L S
MAXWELL HALL Esq M A, F R A S
Dr D PALMER ROSS F R C S E
J KENYON HAWTHORN, Esq
W C C PARK Esq
SAMUEL SHORTRIDGE Esq
WM FAWCETT Esq B Sc, F L S
E A DE PASS, Esq

The Exhibition to be opened in January 1891 will be managed by a Commission, His Excellency the Governor being at the head This Commission has already been constituted by a Colonial Law

A Committee has been formed in London representing Jamaica interests in the United Kingdom, to co operate with the organizing body in Jamaica The Committee, as at present constituted is given above the consent of Lord Knutsford to act as Honorary President being especially gratifying to all connected with the Colony That the scheme has taken practical shape is proved by the fact that in the Colony alone over £16 000 has already been guaranteed out of a total of £20,000 required

The Exhibition will comprise specimens of all Jamaica products Sugar of all qualities and its allied industry of Rum manufacture Liqueurs Cordials &c Coffee Oranges Pine Apples and Fruits of all kinds Pimento Cacao Annatto Woods in all degrees of preparation for use, Spices, Condiments &c Fibres and Fibrous Materials Cinchona Bark Oils Essential Oils, Perfumes, &c, Medicinal and Economic substances, Works of Art, Pictures, Fancy Articles and Ornamental Work, Horses Cattle and Live Stock of all kinds The Botany and Geology of the Island will also be fully illustrated

There will also be exhibited specimens of goods imported into Jamaica from all countries

It is hoped that all parts of the Empire will add to the interest and completeness of this exposition by sending specimens and ornamental trophies illustrative of their productions

The attention of Merchants and Manufacturers in the United Kindom is especially invited English goods find a ready market in a Colony of nearly 650 000 people It is also desired to show the advance of science in manufacturing tropical products The Engineering Firms and Manufacturers of Machinery are requested to give their aid by exhibiting plans, drawings models and specimens, so far as convenient, of actual machinery connected with such manufactures.

Shipowners are earnestly requested to co operate by offering to take out specimens free of freight, and all who are interested in the commerce and productive prosperity of Jamaica are desired to give their help to an undertaking which must be beneficial to the Colony and all concerned in its fortunes

As the Exhibition will be made as attractive as possible, the question of hotel accommodation for visitors from all parts of the British Empire from the Continent of Europe and the United States and South America will be considered, and details published in good time

Communications and applications for forms and regulations to be addressed as early as possible to the Chairman, 1, Fen Court, London, E C

*December 1889*

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*Regulations for the Jamaica Exhibition, 1891*

1 The Exhibition shall be one of Island Products Manufactures and Works of Art together with Exhibits of Works of Art Machinery and Industrial and Agricultural Products from Great Britain and other countries and Colonies

2 The Exhibition shall be under the management and conduct of "The Jamaica Exhibition Commissioners" under Law 33 of 1889

3 The Exhibition will be held in buildings to be erected for the purposes of the Exhibition on the grounds of "Quebec Lodge," conveniently situated on the northern boundary of the City of Kingston

4 The Exhibition shall be opened on Tuesday the 27th January 1891, and shall remain open for a period of not less than three months

5 In order to secure uniformity of action there should be in each Country or Colony a Central Committee or a single Commissioner to act on behalf of the Exhibitors Such Committee or Commissioner should perform the following functions —

(a) Distribute the Rules and Regulations, Application Forms, &c, to those likely to become Exhibitors

(b) Receive the forms when filled up, the lists of articles for Exhibition, &c

(c) Communicate upon all matters directly with the Secretary of the Exhibition, and forward to him, from time to time, any applications for space

(d) When the Commissioners shall have decided how much space is available it will be the duty of the Committee or Commissioner to divide it amongst the Exhibitors of such Country or Colony

There should also be an Agent in Jamaica for each Country or Colony The same person can, of course, act for more than one Country or Colony

6 Any expenses of whatsoever nature connected with the representation of any Country or Colony, not borne by the authorities of such Country or Colony, must be defrayed by the Exhibitors themselves

7 Applications for space must be made in the printed forms prepared by the Commissioners These must be in the hands of the Secretary on or before the 1st May 1890

8, The Secretary shall before the 1st of July 1890 notify the decision of the Commissioners, and shall state what space if any has been allotted

9 The reception of articles in the Exhibition Buildings shall commence on the 1st September 1890, and no articles shall be admitted after the 1st December 1890 Space assigned and not occupied on the 1st December 1890 shall revert to the Commissioners and shall be subject to re assignment

10 All Exhibits shall be arranged under some one of the following groups —

Group I —Raw Materials
Group II —Implements for obtaining Raw Materials
Group III —Machines and Processes used in preparing and making up the Raw Materials into Finished Products
Group IV —Manufactured Goods
Group V —Education
Group VI — Fine Arts, Literature and Science

Each of these groups is divided into classes, according to the system of general classification annexed to these Regulations (Appendix) This Appendix includes for each class a summary enumeration of the objects which it will comprise.

11. All packages from places in Jamaica containing goods intended for Exhibition must have placed on them the distinctive mark *Jamaica Exhibition*, as well as the name of the Exhibitor, and must contain a detailed list of contents

12 Packages from Great Britain or other Countries or Colonies must likewise k painted on them the distinctive mark *Jamaica Exhibition* They must be addressed to Exhibitor himself or his private Agent, if any, or to the Agent, if any, of the Countr Colony from which they are sent They must all be marked in such a way as to s distinctly the name of the Country or Colony from whence they come, and they must con a detailed list of contents, a duplicate copy of which should be sent by post to the Consign

13 Every object sent for Exhibition should be accompanied by a label statin, the n and address of the Exhibitor and the number of the group to which it belongs

14 Exhibitors outside Jamaica must provide either personally or through Agents for despatch and transmission of their goods

15 The Agents in Jamaica of the Countries or Colonies from which the Exhibits are s are expected to provide for the reception, unpacking and, at the close of the Exhibition removal of the goods

16 The Exhibits in Jamaica except in the City of Kingston shall be received by Parochial Committees in the several parishes and shall be forwarded by them to the care of Commissioners in Kingston who shall arrange them in the Exhibition and return them to Parochial Committees at the close of the Exhibition, if not otherwise disposed of Exhil in Kingston should be forwarded direct to the care of the Commissioners Individual Ex bitors may, however, if they prefer that course, either personally or through their own Agen undertake the reception unpacking, arrangement, and final removal of their goods, subject the control of the Commissioners

17 Exhibitors shall not be required to pay rent for the space occupied by Exhibits r intended for sale during the Exhibition Information as to the renting of space for the s of goods may be obtained from the Secretary

18 EXHIBITION SPACES —The space granted to a Country or Colony within the Bui ing is available for floor space, exclusive of passages for the public

19 SHOW CASES —No particular form or design is prescribed for cases, counters pl forms, &c but they must not exceed the following heights without the special written p mission of the Commissioners —

| | |
|---|---|
| Show cases and partitions | 10 feet above floor |
| Counters | 3 do do |
| Platforms | 1 foot do |

Such structures are to be erected by Exhibitors at their own cost

20 Railings of a uniform height of 2 feet 6 inches above the floor level may be erect In every instance the railings must be within the area of the space allotted

21 The putting up of decorations and sign boards and the display of printed or writt bills shall be subject to any special arrangements made by the Commissioners

22 Cases must be unpacked as fast as received and the empty cases taken away by t Exhibitors or their Agents No space will be reserved for empty cases

23 No Exhibitor shall be allowed to transfer any allotment of space or to allow a other than his own duly admitted Exhibits to be placed thereon, except by special permissior

24 Exhibitors should mark the selling price of articles intended for sale for the inform tion of visitors

25 Objects sold cannot be taken away before the close of the Exhibition without speci permission Special arrangements will be made with regard to perishable Exhibits

26 Exhibitors of apparatus requiring the use of water, gas or steam must state on appl ing for admission the quantity considered necessary Those who wish to show machinery motion must state the rate of speed at which the machine is to be driven The furnishing all countershafting pulleys, gas, water, steam &c must be at the entire expense of the Ext bitor, but under the direct control of the Commissioners or their appointed Officer

27 Spirits or alcohol oil essences, corrosive substances, and generally all substanc which might spoil other articles and inconvenience the public can be received only in so and suitable vessels of small size

28 Percussion caps fireworks, chemical matches and other similar objects can be receiv only when made in imitation and deprived of inflammable ingredients

29 Articles that are in any way dangerous or offensive shall not be admitted into th Exhibition

30 No article exhibited may be photographed, drawn, copied, or reproduced, in any w whatsoever, without the special sanction of the Exhibitor

31 Awards will be made by Committees specially appointed

32 The Commissioners will not hold themselves responsible for any loss or damage occurring to any Exhibit from any cause whatsoever, but while declining any responsibility it is the intention of the Commissioners to take such precautions as they deem necessary

33 The Commissioners reserve the right to remove the objects belonging to any Exhibitor who shall not conform to the Regulations

34 Exhibits brought into Jamaica at any port of entry will be allowed to go forward to the Exhibition Buildings, under such arrangements for supervision by the Customs Officers as may be deemed proper without examination at the port of entry, and at the close of the Exhibition will be allowed to go forward to the port from which they are to be exported No duties will be levied upon such goods unless disposed of in Jamaica

35 Immediately after the close of the Exhibition, Exhibitors whose Exhibits are not under charge of the Commissioners shall remove their effects and complete such removal within one month Goods remaining after the expiry of the month will be removed by order of the Commissioners and sold for expenses, or otherwise disposed of under the direction of the Commissioners

36 Each person who becomes an Exhibitor thereby acknowledges, and undertakes to keep the Rules and Regulations established for the government of the Exhibition

37 The Commissioners reserve the right to add to, alter amend or expunge any of the foregoing Regulations

## APPENDIX

*System of General Classification of Exhibits*

### Group I

*Raw Materials*

Class 1 Raw Materials in the *Mineral* Kingdom —

a —Minerals
b —Ores
c —Phosphates and other Natural Manures
d —Rocks and their contained Fossils
e —Mineral Springs of Jamaica their analysis and value

Class 2 Raw Materials in the *Vegetable* Kingdom —

a —*Foods* —Sugar Canes, Cereals, Root, Cacao, Kola
b —*Fruits and Vegetables* —Bananas Oranges, &c
c —*Fibres* —Sisal Hemp, Manilla Hemp, Cocoanut, Cotton, Ramie
d —*Timbers*
e —*Drugs* —Tobaccos Coca Cinchona, &c
f —*Condiments and Stimulants* —Coffee Peppers Ginger, Pimento Rum
g —*Dyes* —Logwood, Fustic Annatto
h —*Oils* —Castor Oil Cocoanut Oil Essential Oils
i — *Ornamental Plants*

Class 3 Raw Materials in the *Animal* Kingdom —

a.—Cattle and Horses Sheep, Pigs, &c
b —Poultry, Birds, Fishes Turtle, &c
c —Bees and Silk Worms at work
d —Wool Horn, Turtle Shell Corals &c.

### Group II

*Implements for obtaining Raw Materials*

Class 4 Implements used in—

Mining
Geology
Extracting Ores

Class 5 Agricultural and Horticultural Implements

Class 6 Fishing Implements Guns and Hunting Equipments

### Group III

*Machines and Processes used in preparing and making up the Raw Materials into Finished Products*

Class 7 In the *Mineral* Kingdom —

a —Potter's Wheel, &c
b.—Glass blowing
c —Making China, Firing, &c
d —Cutting and mounting Precious Stones
e —Metal Work, Blacksmith's Work, &c

Class 8 In the *Vegetable* Kingdom —

a —Sugar-machinery, curing Cacao, making Arrowroot, Tapioca, Starch, Corn Shellers and Driers
b —Fruit Evaporators, packing Oranges, &c
c —Fibre extracting, Rope-making, Mat making, Hat and Basket-making, Weaving Cotton, Paper making
d —Carpentry, Cabinet-making
e —Making Cigars and Cigarettes
f —Coffee machinery, Rum distilling
h —Apparatus for expression and distillation of Oils

Class 9 In the *Animal* Kingdom —

a —Curing Meat and Fish
b —Model Dairy, making Butter
c —Preparing Silk and Wool, and Weaving them
d —Cutting and preparing Tortoise Shell and Bones

GROUP IV

*Manufactured Goods*

Class 10 In the *Mineral* Kingdom —

a —Pottery, Glass, China
b —Jewellery
c —Sewing Machines, Needles and other Apparatus for making up Clothing
d —Apparatus for Heating and Lighting, Metal House accessories
e —Steam engines, Prime Motors
f —Goldsmiths and Silversmiths work, Bronzes, Clocks and Watches

Class 11 In the *Vegetable* Kingdom —

a —Sugar, Chocolate, Starches, Bread and Pastry
b —Preserves, Dried and Crystallized Fruit
c —Thread, Cordage, Mats, Brushes, Paper, Textile Fabrics.
d —Furniture, Wood work, Farm Buildings, Model Dwellings
e —Drugs
f —Coffee, Rum, Pepper
g —Dye stuffs
h —Oils

Class 12 In the *Animal* Kingdom —

a —Cured Meat and Fish
b —Dairy Produce
c —Woollen and Silk Goods
d —Leather, Horn, Bone Goods, &c

Class 13 Goods made up of Materials from more than one of the Groups 1, 2 3

GROUP V

*Education*

Class 14 Kinder Garten Appliances

Class 15 Industrial School Appliances

*Class 16* Organization, Methods, and Appliances for ordinary Education in Schools.

GROUP VI

*Fine Arts, Literature and Science*

Class 17 Fine Arts —

*a* —Architecture
*b* —Painting, Drawing, Photography
*c* —Sculpture
*d* —Music

Class 18 Literature and Accessories —

*a* —Books &c, on Jamaica and West Indies
*b* — Books, &c, on British Isles
*c* — „ „ British Colonies (exclusive of *a*)
*d* —Books, &c., on America
*e* — „ General
*f* —Book binding
*g* —Printing

Class 19 Science —

*a* —Maps and Charts of the West Indies
*b* —Engineering, Sanitation, Gas, Electricity, Astronomy
a.—Arthropology

*Scheme of Arrangement of Classes.*

| | | | |
|---|---|---|---|
| I | 1 | 2 | 3 |
| II | 4 | 5 | 6 |
| III | 7 | 8 | 9 |
| IV | 10 | 11 | 12 |
| | 13 | | |
| V | 14 | 15 | 16 |
| VI | 17 | 18 | 19 |

# JAMAICA EXHIBITION, 1891

## APPLICATION FOR SPACE

Name in full or name of Firm

Business or Profession

Address in full

General nature of goods specifying Groups in which it is proposed to exhibit (For particulars see back)

No of Square Feet.

Space applied for subject to Rules and Regulations

Signature

Date

As the allotment of space must depend upon the number of individual applications it may be found necessary to give precedence to those made at an early date It is therefore requested that this form may be **forwarded before the 1st May 1890, to**

LAURENCE R FYFE Esq
Secretary Jamaica Exhibition
Kingston Jamaica

On the allotment of space being officially notified Exhibitors will be requested to furnish the necessary information for the Catalogue

Intending Exhibitors are requested to mark under the Heads set apart for the purpose the Group or Groups in which they propose to exhibit with such details as at the present date they are able to supply

Full particulars will be found under the Appendix to the GENERAL REGULATIONS SYSTEM OF GENERAL CLASSIFICATION OF EXHIBITS

| | |
|---|---|
| GROUP I<br>Raw Materials. | |
| GROUP II<br>Implements for obtaining Raw Materials. | |
| GROUP III<br>Machines and Processes used in preparing and making up the Raw Materials into Finished Products | |
| GROUP IV<br>Manufactured Goods | |
| GROUP V<br>Education | |
| GROUP VI<br>Fine Arts, Literature and Science | |

**Ordered**, that the foregoing papers be published in the Supplement to th *Gazette of India* for general information, and that copies be forwarded to th Local Governments and Administration noted on the margin, with a request tha the Prospectus, &c, may be published ır the Local Gazette, and that such step may be taken to make it known amon Merchants and Manufacturers as may be considered desirable

| | |
|---|---|
| Madras | Central Provinces |
| Bombay | Burma |
| Bengal | Assam |
| North Western Provinces and Oudh | Coorg |
| Punjab | Hyderabad |
| | Ajmere Merwara. |

(True extract)

E C BUCK,

*Secretary to the Government of India*

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

# Weather Summary for January 1890

The weather during the past month has maintained the reputation for dryness which the present cold weather season has acquired, owing to the exceptional fineness, over by far the greater part of the country of the months o October, November and December 1889 Ordinarily January is an unsettlec month over a large part of Northern India and to a certain extent in Centra India also Depressions either formed over India or advancing across our frontier from countries further to the westward are generally fairly frequent incidents in this month s weather, and as a rule they are accompanied by general rain or the plains and snow on the hills During the month under review not only has the record of storms been a singularly light one, but the storms themselves have been exceptionally feeble and the rain and snowfall resulting from them exceedingly light On the hills to the north of Simla the snowy range during the whole of the month under review was very lightly covered, and snowfall reports subsequently received show that this deficiency is not confined to the ranges adjacent to the plains in Northern India but prevails over a very large area The Assistant Commissioner, Kulu reported at the close of the month that the season so far had been the driest and mildest on record, and that foot passengers could still cross the passes of from 10,000 to 11,000 feet in height The Deputy Commissioner, Kohat, reports that there was a good fall of snow in Thal on the 17th of January, but that the fall was followed by rain, so that only the Sufed Koh and the highest ranges remained white

On the 1st of January a large high pressure area overlay North Western India, and extended southward over the west of the Central Provinces as far as the Deccan A second area of high pressure overlay the Upper Assam valley From these two high pressure areas readings decreased slowly in all directions and relatively low pressures were reported from Bengal and from both coasts of the Peninsula The winds blew out from these high pressure areas with the usual anticyclonic circulation of little force and the weather was fine generally These conditions lasted, with slight modifications, until the 20th when a fall of the barometer commenced in the north west and a depression began to appear over the Indus Valley This depression advanced slowly north-eastward

towards the Punjab and completely broke up the high pressure area which had previously obtained there The disturbance subsequently passed down the Gangetic plain and apparently collapsed over Bengal It was succeeded by a rapid barometric rise which re established the distribution formerly prevailing This distribution lasted until the close of the month

The only depression then of any importance during the month was that of January 20th to 25th Over Bengal, as noticed above, pressure was abnormally low throughout the month, and within this low pressure on one or two occasions small local depressions were developed Of these the least unimportant were those of the 6th, the 20th and the 27th, the first and second of which occasion ed somewhat unsettled weather

*Depression of January 20th to 26th*—On the 20th the barometer began to fall in the extreme north west, and south easterly winds appeared at one or two stations On the 21st the wind was south easterly at Karachi, easterly at Jacobabad and southerly at Quetta where the barometer had fallen Rain had occurred in the north west of the Punjab, but this was apparently connected with an independent disturbance occurring over the North West Himalaya On the 21st the chart showed that the depression from Sind had advanced north eastward to the south of the Punjab A fairly well marked cyclonic circulation of the winds prevailed around it and rain was falling on its northern side The storm apparently travelled along a curved trajectory the southern extremities of which were over Sind in the west and Bengal in the east, and of which the most northerly point was the south of the Punjab The abnormal depression of the barometer at its centre increased as the storm travelled eastward and rain fell on its northern side throughout The following table gives the amount of the barometric abnormals near the centre for each day —

| Date | Station | Amount of depression | Date | Station | Amount of depression |
|---|---|---|---|---|---|
| January 21st | Jacobabad | 0 112 | January 23rd | Agra | 0 199" |
| | Hyderabad | 0 078" | | Allahabad | 0 198" |
| | Mooltan | 0 107" | ,, 24th | Saugor Island | 0 199" |
| ,, 22nd | Jacobabad | 0 162" | | Calcutta | 0 210" |
| | Hyderabad | 0 108 | | Burdwan | 0 237" |
| | Kurrachee | 0 111" | | Berhampore | 0 23[illegible] |
| | Mooltan | 0 154 | | Purneah | 0 213" |
| | Ludhiana | 0 156" | | Gya | 0 230" |
| | Sirsa | 0 154" | 25th | Dacca | 0 188" |
| ,, 23rd | Meerut | 0 183 | | Jessore | 0 180" |
| | Bareilly | 0 189" | | | |

Strong squally winds accompanied the storm centre, and dust storms, light ning and unsettled weather were reported from most parts of Northern India during its existence

*Temperature*—The absence of rain on the plains and of snow on the hills has resulted in a generally high temperature throughout India—an excess which

was generally more marked at the hill stations than on the plains As has been frequently noticed, the temperature anomalies of Northern and Southern India were of opposite signs, thus from the 1st to the 23rd the whole of the northern and central parts of India were steadily the seat of excessive temperatures, while the Peninsula was equally steadily the seat of deficient tempera tures On the 24th a wave of relative cold commenced in the north west of India, and on the following day the mean temperature all over Madras exceeded the normal average, and throughout the whole period during which this wave of cold was crossing Northern India, the mean temperature of the south of the Peninsula was abnormally high This wave was much more severe and longer lived on the plains than on the hills, and hence during its continuance there occurred on reversal occasions that several of the ordinary relation between temperature and altitude which has so frequently been noticed, i e, the night temperatures at the level of the plains were frequently lower than those at an elevation of 7,000 feet The following table shows the progression of tempera ture week by week throughout the month for each Province —

| Province | Difference of mean temperature from normal for week ending January | | | | Difference of mean temperature from the normal for the month |
|---|---|---|---|---|---|
| | 6th | 13th | 20th | 27th | |
| Burma | +1 5 | +1 6 | +1 2 | +2 0 | +1 7 |
| Bengal | +1 3 | +2 3 | +2 4 | +1 7 | +1·3 |
| North Western Provinces | +3 0 | +3 1 | +3 7 | +1 8 | +2 1 |
| Punjab | +3 9 | +4 9 | +3 1 | +0 4 | +2 6 |
| Bombay | —0 1 | +0 2 | +0 6 | —1 1 | —0 3 |
| Central Provinces and Berar | —0 1 | +0 4 | +2 7 | —0 8 | —0 1 |
| Guzerat and Central India | +1 4 | +3 3 | +2 7 | 0 | +1 4 |
| Sind and Rajputana | +4 1 | +6 1 | +3 5 | +0 8 | +3 1 |
| Madras | —1 4 | —1 1 | —1 1 | +0 8 | —0 6 |

*Rain* —The table at the close of the Summary shows that in three Provinces in India (*viz*, North Bengal, Assam Cachar, and Lower Bengal) and in Lower Burma the rainfall of the month has been in excess and that in all other parts of the Indian region it has been in defect In Lower Burma and in Assam the excess has been considerable, but in the other two Provinces it has been slight and unimportant All over the central parts of the country, *i e*, from the Central Provinces westward across Rajputana to Sind and across Berar to the Konkan there has been no rain whatever throughout the month, while in Malabar, Behar and Orissa any rainfall has been insignificant In Upper India the average rainfall was about ¼ an inch which was about 1 inch below the normal The Carnatic received very nearly the average amount, but in Ceylon the rainfall was as deficient as in any part of India where any rain was received

The following table gives complete data and shows the actual average rain fall and the normal rainfall of the month of the twenty one districts into which

the country is divided so far as it is indicated by the telegraphic reports of a few stations in each district —

| DISTRICTS | Number of Stations | Normal average rainfall in January | Actual average rainfall in January 1890 | Difference from the average in January 1890 |
|---|---|---|---|---|
| Punjab West | 7 | 1 50 | 0 60 | —0 90 |
| " East | 4 | 1 64 | 0 60 | —1 04 |
| North Western Provinces, Trans Gangetic | 7 | 1 39 | 0 27 | —1 12 |
| North Western Provinces, Cis Gangetic | 3 | 0 69 | 0 | —0·69 |
| Behar | 2 | 0 55 | 0 02 | —0 53 |
| North Bengal | 3 | 0·36 | 0 45 | +0·09 |
| Assam—Cachar | 3 | 0 82 | 1 76 | +0 94 |
| Lower Bengal and Chutia Nagpur | 8 | 0 40 | 0 59 | +0 19 |
| Orissa—North Circars | 5 | 0 28 | 0 01 | —0 27 |
| Central Provinces, South | 7 | 0 45 | 0 | —0 45 |
| Berar, Khandesh | 2 | 0 43 | 0 | —0 43 |
| Rajputana Central India, Saugor and Nurbudda | 9 | 0 50 | 0 | —0 50 |
| Sind—Cutch | 3 | 0 43 | 0 | —0 43 |
| Guzerat | 3 | 0 05 | 0 | —0 05 |
| Konkan | 4 | 0 29 | 0 | —0 29 |
| Deccan—Hyderabad | 5 | 0 10 | 0 | —0 10 |
| Malabar | 5 | 0·19 | 0 07 | —0 12 |
| Mysore—Bellary | 4 | 0 46 | 0 22 | —0 24 |
| Carnatic | 6 | 1 23 | 0 95 | —0 28 |
| Lower Burma | 7 | 0 10 | 1 91 | +1 81 |
| Ceylon | 1 | 2 66 | 0 53 | —2 13 |

W L DALLAS,
*Assistant Meteorological Reporter to the Govt of India*

SIMLA,
*The 2nd March 1890*

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

# Weather Review of India for the week ending at 8 a m on Monday, February 24th, 1890

In the weather review of last week an account was given of the appearance of a depression on the north western frontier, which crossed North-Western India and passed down the Gangetic plain, after giving fairly general rain to the Punjab During the period covered by the present review a similar change has occurred, only on a much slighter scale The depression of the barometer was much smaller and the rainfall accompanying or following the depression was lighter and less general

The chart of the 18th exhibited the distribution of pressure which has pre vailed more or less throughout the whole of the present cold weather Readings were highest in the north west of India, low over the Bay and Bengal, and relatively low off the west coast The winds were north-westerly and westerly over North Western India and down the Gangetic plain, feebly cyclonic in Ben gal, northerly over the head of the Bay and rather variable over the Peninsula The weather was very fine, though with slight cloud in a few places On the 19th the feeble depression noticed above had appeared over Sind but in other respects the distribution of pressure and the circulation of the winds had hardly changed South easterly breezes had however, sprung up on the hills and the weather had become very cloudy over the Punjab The chart of the 20th showed that the Sind depression had advanced slightly north eastward towards the south of the Punjab Cyclonic winds prevailed over North Western India and rain had fallen at Peshawar, Murree and Quetta During the day (the 20th) further rain fell in the submontane districts of the Punjab and North Western Provinces and snow on the hills This apparently resulted in a general decrease of temperature in the north west and a strong outset of air from the hills This brought about a rapid rise of the barometer over the Punjab on the 21st and a fall of temperature over North Western India While this rise was in progress in the north west, a barometric fall occurred in the extreme south and the edge of a small local squall affected Ceylon and the extreme south of the Peninsula On the 22nd the distribution of pressure had resumed its normal cold weather condition again, and on the 23rd there was very little change of importance At Colombo a south easterly wind had sprung up and nearly one inch of rain had fallen there On the 24th the unsettled weather from Ceylon had extended over the south of the Peninsula where moderate or light rain had fallen

*Temperature*—There has been an excess of temperature in all provinces of India during the week The warmest day was the 20th when the mean temper ature was 3° or more above the normal average in Bengal the Punjab Guzerat or Central India, 4° above in the Central Provinces, and 7° above in Sind and Rajputana

The coolest day for the whole of India was the 23rd when the weather was affected by cold northerly breezes from the hills noticed above

In most provinces the weather was abnormally warm throughout the week, but in Burma one day and in the Punjab two days were cooler than usual

On the hills the excess of temperature has been small relatively to the excess which has occurred there during the past few weeks and on the 21st there was an actual deficiency

The following table shows the variations of the mean temperature of the present and of the past week from the normal average —

| PROVINCES | Difference of mean temperature of last week from normal | Difference of mean temperature of present week from normal |
|---|---|---|
| | ° | ° |
| Burma | +1 3 | +1 7 |
| Bengal | +2 2 | +3 3 |
| North Western Provinces | +4 4 | +2 9 |
| Punjab | +5 9 | +1 3 |
| Bombay | +2 7 | +2 1 |
| Central Provinces | +2 8 | +2 7 |
| Guzerat and Central India | +5 0 | +3 9 |
| Sind and Rajputana | +6 4 | +6 |
| Madras | —0 6 | +0 9 |

This table shows that except in Burma, Bengal and Madras the mean temperature relatively to the average has fallen, the change being greatest in North Western India

*Rain* —The table at the close of the summary shows that rain has fallen during the week in three regions, *viz*, the north west of India, Assam and the south of the Peninsula The fall within the first and last of these regions was due to the two disturbances noticed above, while the fall in Assam was owing to circumstances which apparently determine rain to the north east corner of India when the weather is unsettled in the north west corner The only districts in which the rainfall of the week exceeded the normal average of the period were Madras, South central and South In all the other districts where rain was recorded the amount rece ved was very light and in defect of the average In North Western India, with the exception of Sind, the districts where rain fell were either on or near the hills

The maximum falls exhibit little worthy of note In Assam, Cherrapunji and Sibsagar each received ½ inch during the week, in the submontane districts of the North Western Provinces Pithoragarh received the heaviest fall, *viz* ½ inch, in the hill districts of the Punjab Palampur received nearly ½ inch and in the north western districts of the same province Kallanga (Peshawar district) received 2½ inches This was by far the largest amount recorded in Northern India In Sind the slight rain which fell occurred in the Sukker district In the south of the Peninsula Ponani in the Calicut district of Malabar received 1½ inches and Ambasamudram in Tinnevelly received 3 05 inches This was the heaviest fall throughout India In addition to the above, Jubbulpore reports a slight local shower on the 24th The figures in the final column of the table have not been materially changed by the records of the past week

| Province | Division | Rainfall data for week ending 24th February 1890 | | | Rainfall data from October 15th to 24th February 1890 | | |
|---|---|---|---|---|---|---|---|
| | | Average actual rainfall of Division | Average normal rainfall of Division | Excess or defect in inches | Average actual rainfall of season to date | Average normal rainfall October 15th to February 24th | Excess or defect of (seasonal) rainfall expressed as a per centage |
| | | Inches | Inches | Inches | Inches | Inches | Per cent. |
| Burma | Tenasserim | 0 | 0 | 0 | 19 70 | 5 33 | +270 |
| | Lower Burma | 0 | 0 02 | —0 02 | 8 38 | 6 30 | + 33 |
| | Central do | 0 | 0 | 0 | 7 06 | 4 25 | + 66 |
| | Upper do | 0 | ? | ? | 3 80 | ? | ? |
| | Arakan | 0 | 0 | 0 | 7 59 | 5 83 | + 30 |
| Bengal and Assam | Eastern Bengal | 0 | 0 16 | —0 16 | 8 23 | 5 59 | + 47 |
| | Assam (Surma) | 0 14 | 0 26 | —0 12 | 5 77 | 5 30 | + 9 |
| | Do (Brahmaputra) | 0 17 | 0 33 | —0 16 | 3 30 | 4 79 | — 31 |
| | Deltaic Bengal | 0 | 0 25 | —0 25 | 10 30 | 4 57 | +125 |
| | Central do | 0 | 0 04 | —0 4 | 3 74 | 3 69 | + 1 |
| | North do | 0 | 0 14 | —0 14 | 1 26 | 3 52 | — 64 |
| | Orissa | 0 | 0 19 | —0 19 | 15 48 | 7 05 | +120 |
| | Chutia Nagpur | 0 | 0 14 | —0 14 | 3 00 | 3 37 | — 11 |
| | Behar (South) | 0 | 0 12 | —0 12 | 0 55 | 2 79 | — 80 |
| | Do (North) | 0 | 0 10 | —0 10 | 0 61 | 2 48 | — 75 |
| North Western Provinces and Oudh | North Western Provinces (East) | 0 | 0 12 | —0 12 | 1 23 | 2 20 | — 44 |
| | Oudh (South) | 0 | 0 05 | —0 05 | 0 05 | 1 60 | — 97 |
| | Do (North) | 0 | 0 10 | —0 10 | 0 12 | 1 80 | — 93 |
| | North Western Provinces (Central) | 0 | 0 07 | —0 07 | 0 01 | 1 51 | — 99 |
| | North Western Provinces (West) | 0 | 0 14 | —0 14 | 0 08 | 1 39 | — 94 |
| | North Western Provinces (Sub montane) | 0 02 | 0 28 | —0 26 | 0 48 | 2 80 | — 83 |
| Punjab | Punjab (South) | 0 | 0 15 | —0 15 | 0 23 | 1 63 | — 86 |
| | Do (Central) | 0 | 0 18 | —0 18 | 0 36 | 2 11 | — 83 |
| | Do (Sub montane) | 0 | 0 39 | —0 39 | 0 61 | 3 71 | — 84 |
| | Do (Hill Districts) | 0 05 | 1 08 | —1 03 | 3 21 | 8 90 | — 64 |
| | Do. (North West) | 0 07 | 0 35 | —0 28 | 0 83 | 5 00 | — 82 |
| | Do (West) | 0 | 0 11 | —0 11 | 0 24 | 1 47 | — 83 |
| Bombay and Malabar Coast Districts (Madras) | Malabar | 0 15 | 0 1 | 0 | 1 83 | 11 60 | + 11 |
| | Madras (South Central) | 0 11 | 0 05 | +0 06 | 7 3 | 12 84 | — 43 |
| | Coorg | 0 02 | 0 07 | —0 05 | 12 78 | 9 20 | + 39 |
| | Mysore | 0 | 0 07 | —0 07 | 3 03 | 4 69 | — 35 |
| | Konkan | 0 | 0 | 0 | 4 90 | 2 36 | +109 |
| | Bombay—Deccan | 0 | 0 01 | —0 01 | 5 10 | 3 85 | + 32 |
| | Hyderabad (North) Khandesh | 0 | 0 04 | —0 04 | 1 26 | 3 43 | — 63 |
| Central Provinces and Berar | Berar | 0 | 0 02 | —0 02 | 3 14 | 3 0 | — 5 |
| | Central Provinces (West) | 0 | 0 08 | —0 08 | 2 95 | 2 24 | + 32 |
| | Do (Central) | 0 | 0 16 | —0 16 | 1 74 | 2 40 | — 28 |
| | Do (East) | 0 | 0 09 | —0 09 | 1 97 | 2 22 | — 11 |
| Bombay (North) | Guzerat | 0 | 0 03 | —0 03 | 0 02 | 0 65 | — 97 |
| | Kathiawar | 0 | 0 02 | —0 02 | 0 | 0 42 | —100 |
| | Sind | 0 02 | 0 06 | —0 04 | 0 03 | 0 74 | — 96 |
| Rajputana and Central India | Central India (East) | 0 | 0 11 | —0 11 | 0 13 | 1 57 | — 92 |
| | Rajputana (East) Central India (West) | 0<br>0 | 0 11 | —0 11 | 0 | 0 89 | —100 |
| | Rajputana (West) | 0 | 0 12 | —0 12 | 0 | 0 6 | —100 |
| Madras | East Coast (North) | 0 | 0 11 | —0 11 | 12 85 | 9 53 | + 35 |
| | Do (North) (a) | 0 | ? | ? | 9 45 | ? | ? |
| | Hyderabad (South) | 0 | 0 05 | —0 05 | 2 71 | 2 47 | + 10 |
| | Madras (Central) | 0 | 0 03 | —0 03 | 5 06 | 4 72 | + 7 |
| | East Coast (Central) | 0 | 0 06 | —0 06 | 10 77 | 15 46 | — 30 |
| | Do (South) | 0 04 | 0 08 | —0 04 | 11 94 | 18 52 | — 36 |
| | Madras (South) | 0 65 | 0 11 | +0 54 | 5 45 | 14 73 | — 63 |

SIMLA *28th February 1890*

W L DALLAS,
*Assistant Meteorological Reporter to the Government of India*

E C BUCK,
*Secretary to the Government of India*

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

# Weekly Report on the State of the Season and Prospects of the Crops

**Madras** —*For week ending 1st March* —Rainfall moderate in the Nilgiris and Tinnevelly, slight in Tanjore Madura, Trichinopoly, Coimbatore Malabar, none elsewhere Crops generally good but withered in parts of Nellore Chingleput, South Arcot, Tanjore, Tinnevelly, Coimbatore, and Salem Paddy blighted in parts of North Arcot Prices generally rising Prospects fair More rain has fallen since in Tinnevelly

**Bombay** —*For week ending 5th March* —Slight rain in parts of Karachi and Ahmedabad Cotton blighted in parts of Dharwar, and crops generally in some talukas of Sind damaged by blight, frost or locusts Wheat in Upper Sind Frontier and crops generally in Poona Satara and parts of Nasik below average Prospects otherwise good Probable outturn of opium in Baroda 12 annas

**Bengal** —*For week ending 4th March* —A few local showers of little importance reported in South Bengal, Orissa, and Behar Rain wanted in places in the Rajshahye and Chittagong divisions but general agricultural prospects on the whole continue satisfactory All cold weather crops, including poppy and tobacco, are generally in good condition, and harvesting in progress Sugar manufacture proceeding with good results in many districts Spring rice nearly transplanted and doing well Cultivation for early rice and jute going on in some districts and in Behar sowing of indigo begun Prices remain almost stationary, but at Balasore common rice has fallen from 19 to 21 seers per rupee In Balasore the two tracts, called Jalpada tract and Somnathpur tract comprising respectively the southern portion of Balasore thana with the north eastern corner of Soro thana and part of the western side of Balasore thana, are the worst in the area in which distress is apprehended In Jalpada tract test relief works on a small scale opened, and destitute persons being fed at Government expense In Somnathpur tract no necessity for affording immediate relief the employment obtainable during the shipping season being sufficient at present

**North-Western Provinces and Oudh** —*For week ending 5th March* — Weather generally cloudy with light rain here and there but more is wanted Slight hail fell in the Rae Bareilly district but did no injury Harvesting has begun in most of the eastern districts Unirrigated crops are suffering in Cawnpore, Sitapore, Agra, and Saharanpore Poppy is in good condition, but third sowings have partially failed in Ballia Markets are full, but prices show a tendency to rise

**Punjab** —*For week ending 5th March* —Rainfall slight in Lahore Rawal pindi, and Peshawar Prices stationary in Ferozepur and Dera Ismail Khan and rising elsewhere Sowings of extra *rabi* crops in progress Ploughings for *kharif* commenced in Jullundur and Lahore and sowings in Shahpur Crops are suffering for want of rain in most districts If the rain does not fall soon the wheat will be a total failure in Umballa Locusts visited Amritsar and Tank (Dera Ismail Khan) and caused slight harm to the crops in the latter place Fodder sufficient except in Hissar, Jullundur, Lahore, Mooltan Dera Ismail Khan and parts of Rawalpindi

**Central Provinces** —*For week ending 5th March* —Cloudy with light rain *Rabi* crops being harvested Slight damage by rain and hail in Jubbulpore, and general prospects continue fair Prices steady

**Burma** —*For week ending 1st March* —Slight rain fell in Moulmein and Amherst but nearly 2 inches in Mergui In Upper Burma no rain fell The

crop prospect remains good The price of paddy has fallen in Sandoway, Prome, Bassein, and Thongwa and risen slightly in Thayetmyo In Upper Burma prices show no fluctuations except in Pyinmana where the price has fallen

**Assam**—*For week ending 5th February*—Weather seasonable* Slight rain in some districts Crushing of sugarcane, gathering of mustard and ploughing for early rice still continue Tea doing well

**Mysore and Coorg**—*For week ending 5th March*—In Mysore crops and prospects good Sowing of paddy and planting of sugarcane completed in parts Outturn of harvests generally fair Prices slightly risen in Mysore district

Slight rain in Coorg

**Berar and Hyderabad**—*For week ending 5th March*—In Berar weather slightly warm and cloudy Harvesting of *rabi* continues Fodder sufficient except in Ellichpur and Darapur taluks Prices almost stationary Land under preparation for ensuing crops

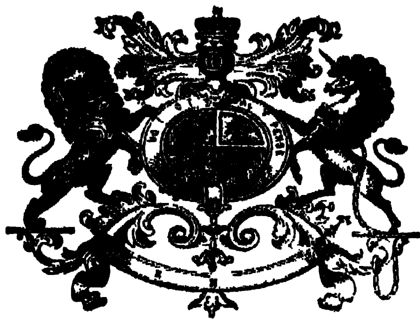
No rain in Hyderabad Weeding of *tabi* crops continues Harvesting of *rabi* crops commenced Prices stationary

**Central India**—*For week ending 5th March*—Slight rain in Bundelkhand, Baghelkhand and Western Malwa Water getting scarce in parts *Rabi* being reaped in Gwalior Crops damaged and below average in Baghelkhand Prices high in Goona, rising in Baghelkhand and Dhar and falling in Bhopal Opium crops damaged in Baghelkhand and Neemuch

**Rajputana**—*For week ending 5th March*—Slight rain at Abu, Ajmere, Jeypore, and Bhurtpore Agricultural operations satisfactory except in Kerowlee Standing crops good Agricultural stock good except in parts of Ulwar Pasturage or fodder sufficient, except in Marwar and Dholepore Prices rising in Meywar and Harowtee, steady elsewhere •

**Nepal**—*For week ending 27th February*—Slight rain at Sadr station Weather cold in the mornings and evenings Prospects of the crops good if rain falls soon

E C BUCK,
*Secretary to the Government of India*



# The Gazette of India.

PUBLISHED BY AUTHORITY

11 } CALCUTTA SATURDAY MARCH 15 1890

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

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# PART I

## Government of India Notifications, Appointments, Promotions, &c

## MILITARY SECRETARY'S OFFICE

### NOTIFICATION

*Calcutta, the 14th March, 1890*

His Excellency the Viceroy and Gover -General will leave Calcutta on the 30th rch, 1890, and will arrive at Simla *vid* naranpore, Dehra, Mussooree, and akrata towards the end of April, 1890

By Command,

WILLIAM BERESFORD, *Lieut Col*,
*Military Secretary to the Viceroy*

## HOME DEPARTMENT

### NOTIFICATIONS —ESTABLISHMENTS

*Calcutta the 12th March 1890*

o 172 —Lieutenant O J Obbard 10th gal Infantry is appointed to be an Assistant mmissioner of the 4th grade in Burma

### MEDICAL

*The 14th March, 1890*

No 171 —Kumar Bhupendra Narayan is admitted temporarily into the Uncovenanted Medical Service in the Bengal Presidency His services are placed at the disposal of the Government of Bengal

### JUDICIAL

*The 12th March 1890*

No 329 —Under the provisions of the Act of Parliament 24 and 25 Vict Cap 104 Section 7 the Governor General in Council is pleased to appoint Mr R F Rampini Bengal Civil Service, District and Sessions Judge Burdwan to officiate as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Honourable Mr Justice Beverley or until further orders

No 332 —Under the provisions of the Act of Parliament 24 and 25 Vict, Cap 104 Section 7, the Governor General in Council is pleased to appoint Mr Charles H Hill Barrister at Law Public Prosecutor to the Government of the North Western Provinces and Oudh to officiate

as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Honourable Mr Justice Trevelyan or until further orders

No 336 — The Honourable the Chief Justice has granted Mr C M W Brett Registrar of the High Court of Judicature at Fort William in Bengal furlough for seven and a half months with effect from the 3rd April 1890 or any subsequent date on which he may avail himself of it together with the necessary subsidiary leave

*The 1,th March 1890*

No 339 — The Honourable I R Tottenham a Judge of the High Court of Judicature at Fort William in Bengal has obtained furlough for five months with effect from the 17th April 1890 together with the necessary subsidiary leave

No 341 — Under the provisions of the Act of Parliament 24 and 25 Vict Cap 104 Section 7 the Governor General in Council is pleased to appoint Mr H W Gordon Bengal Civil Service, District and Sessions Judge, Sarun to officiate as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Honourable Mr Justice Tottenham or until further orders

*The 14th March, 1890*

No 346 — Mr A Phillips Barrister at Law Standing Counsel for the Presidency of Fort William in Bengal is granted leave under Article 727 A of the Civil Service Regulations, fr the date on which he may avail himself of it the 27th November 1890 both days inclusiv

Home Department Notification No 280, da 1st March 1890 is hereby cancelled

No 348 — Mr L P Pugh Barrister at I is appointed to officiate as Standing Counsel the Presidency of Fort William in Bengal d ing the absence on leave of Mr A Phillips until further orders

POLICE

*The 10th March 1890*

No 214 — The services of Lieutenant H Burton M S C 4th Sikh Infantry are placec the disposal of the Chief Commissioner of Bur for employment a an Assistant Commandan the Military Police in Upper Burma

CENSUS

*The 11th March 1890*

No 50 — The services of Captain R Temple B S C on special duty under Military Department are replaced at the dispo of the Chief Commissioner of Burma with eff from the 1st April 1890

C J LYALL

*Offg Secy to the Government of I dia*

## REVENUE AND AGRICULTURAL DEPARTMENT

### NOTIFICATION — PATENTS

*Calcutta the 11th March 1890*

No 519 P — Specifications of the undermentioned inventions have been filed under t provisions of Act V of 1888 in the Office of the Secretary appointed und r the Inventions a Designs Act 1888 Copies have been sent to the Governments of Fort St George and Bomb and the Chief Commissioner of Burma A copy of every specification is open to public inspe tion from 11 A M to 4 P M at the Office of the Secretary appointed under the Inventions a Designs Act 1888 at No 13 Wood Street upon payment of a fee of one Rupee A certifi copy of any specification will be given to any person requiring the same on payment of the e pense of copying —

No 205 of 1889 — James Ballantyne Hannay of Cove Castle Loch Long in the County of Dumbarton Scotland Chemical Engineer for an improved process and apparatus for manufacture of sulphate of lead pigment

No 206 of 1889 — Samuel Telford Dutton of Marl Bank in the city of Worcester England Civil Engineer for improvements in railway signal lamps and in appliances connected therewith and in improvements in apparatus for charging and for regulating the charge supplied to the oil cisterns of railway signal carriage ship and other lamps and vessels

No 220 of 1889 — James Ballantyne Hannay of Cove Castle Loch Long in the County of Dumbarton Scotla Chemical Engineer for impro ments in apparatus for the plication and supply of chlor employed in extracting g from ores

No 238 of 1889 — Charles Langdon Davies of Mc bray House Victoria Embar ment in the County of Londc England Electrician for i provements in the rhythr generation of electric current

No 2/6 1889 — The Lucigen Light Company Limit of Page Street Works We minster in the County London England for impro ments in self generating burners for burning oils

E C BUCK

*Secretary to the Government of Ind*

## FOREIGN DEPARTMENT

### NOTIFICATIONS

*Fort William the 8th March 1890*

**No 820 I**—In continuation of the notification of the Government of India in the Foreign Department, No 1637 I dated the 22nd May 1885 the Governor General in Council is pleased to invest Dastur Edulji Bymonji Assistant Cantonment Magistrate in Secunderabad with the powers of a Magistrate of the 1st class to be exercised within the limits of the Hyderabad Residency Bazaars

*The 10th March 1890*

**No 378 G**—The Governor General in Council is pleased to recognise the appointment of Mr S Schmuck to be in charge of the German Consulate at Aden *vice* Mr J Woodth

**No 381 G**—With reference to Foreign Department notification No 1205 G dated the 3rd July 1889 Mr J L Orr Consular Agent for the United States of America at Moulmein has resumed charge of his office

**No 384 G**—With reference to Foreign Department notification No 1 0 G dated the 3rd July 1889 Mr W G Keldie Consular Agent for the United States of America at Rangoon resumed charge of his office on the 7th February 1890

*The 11th March 1890*

**No 393 C**—Captain I C Alexander Bombay Staff Corps Cantonment Magistrate Neemuch is granted privilege leave for two months and fourteen days with effect from the 1st March 1890 or the subsequent date on which he may avail himself of the leave

**No 395 C**—The services of Captain I C Alexander Bombay Staff Corps Cantonment Magistrate Neemuch are replaced at the disposal of the Military Department at the expiration of the privilege leave granted to him in Foreign Department notification No 393 C dated the 11th March 1890

**No 398 G**—The privilege leave for six weeks granted to Lieutenant W C R Stratton Bengal Staff Corps officiating Political Assistant of the 1st class and late Political Agent at Muscat in Foreign Department notification No 1457 G dated the 20th August 1889 is extended by three days

*The 13th March 1890*

**No 410 C**—The following appointments are made with effect from the 20th December 1889 —

Mr G Lucas, Uncovenanted Assistant to the Political Resident in the Persian Gulf to be Extra Assistant to the Political Resident in the Persian Gulf

Mr J P Sequeira Head Clerk of the Office of the Political Agent at Muscat to be Uncovenanted Assistant and Treasury Officer to the Political Resident in the Persian Gulf

**No 411 G**—Consequent on the return from privilege leave of Captain H L Ramsay Political Agent of the 3rd class, the following reversions are made in the graded list of the Political Department with effect from the 21st February, 1890 —

Mr E G Colvin from officiating Political Agent of the 3rd to officiating Political Assistant of the 1st class

Lieutenant F W P Macdonald Bengal Staff Corps from officiating Political Assistant of the 1st to officiating Political Assistant of the 2nd class

Lieutenant S F Bayley Bengal Staff Corps from officiating Political Assistant of the 2nd to officiating Political Assistant of the 3rd, class

**No 418 G**—The services of Surgeon R R Weir M B Indian Medical Service Bengal are replaced at the disposal of the Home Department with effect from the date on which he relinquishes charge of his duties as Civil Surgeon of Sibi

*The 14th March 1890*

**No 570 E**—The following appointments are made in the Baluchistan Agency with effect from the 1st January, 1890 —

Khan Bahadur Hak Nawaz Khan Native Assistant to the Governor General's Agent in Baluchistan to be an Extra Assistant Commissioner

Diwan Ganpat Rai Native Assistant to the Governor General's Agent in Baluchistan to be an Extra Assistant Commissioner

Kazi Jalal ud din Khan Native Assistant to the Governor General's Agent in Baluchistan to be an Extra Assistant Commissioner

**No 572 I**—Khan Bahadur Hak Nawaz Khan Extra Assistant Commissioner in Baluchistan is posted as Native Assistant in Zhob with effect from the date of assuming charge

**No 573 L**—Khan Bahadur Mir Allahdad Khan Kazi and Tahsildar at Bolan, is appointed to be Extra Assistant Commissioner in Baluchistan substantive *pro tempore vice* Khan Bahadur Hak Nawaz Khan and with effect from the date of assuming charge

W J CUNINGHAM
*Offg Secretary to the Government of India*

## FINANCE AND COMMERCE DEPARTMENT

### NOTIFICATIONS

### LEAVE AND APPOINTMENTS

*Calcutta the 12th March 1890*

**No 1194**—Mr J De C Atkins B C S is appointed to officiate in class II of the Indian ... List, with effect from the 28th February 1890 in consequence of the grant of furlough to Mr J C L Branson

*The 14th March 1890*

**No 1241**—Mr S C Chakravarti, Chief Superintendent in the office of the Accountant General, North Western Provinces and Oudh is granted privilege leave for three months from the 7th April, 1890

Mr A H Clarke, Superintendent in the office of the Accountant General North Western Provinces and Oudh is appointed to act as Chief Superintendent, class V during Mr Chakravati s absence on privilege leave

## SEPARATE REVENUE

### SALT

*The 13th March 1890*

**No 1214**—The following rule made by the Governor General in Council in exercise of the powers conferred by the Indian Salt Act, 1882, is published under Section 29 of the said Act in modification of so much of rule I of the rules published under Notification No 1892 dated the 27th June 1884 as relates to the territories for the time being administered by the Lieutenant Governor of the Punjab lying on the right bank of the Indus with the exception of the Kala bagh mines and an area of ten miles round them —

Rules 37—64 of the rules published under Notification No 1892 of 27th June 1884, are also applicable to all the territories for the time being administered by the Lieutenant Governor of the Punjab lying on the right bank of the Indus

## PAPER CURRENCY

*The 13th March, 1890*

**No 1242**—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 28th February 1890, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882*

| CIRCLES OF ISSUE | Whole Amount of Notes in Circulation | RESERVE IN SILVER COIN AND BULLION | | |
|---|---|---|---|---|
| | | Coin | Bullion | TOTAL |
| | R | R | R | R |
| Calcutta | 6 28 76 830 | 1 86 75 657 | 16 7 903 | 2 03 03 560 |
| Allahabad | 78 39, 10 | 68 85 135 | | 1 08 8 135 |
| Lahore | 82 48 2 5 | 56 [illegible] 6 5 | | 56 64 [illegible] 5 |
| Bombay | 5 33 07 35 | 54 2 [illegible] 18 | 1 1 78 292 | 3 7 0 2 10 |
| Karachee | 39 07 9 5 | 3 0 [illegible] | 64 9 10 | 3 15 4[illegible] |
| Madras | 2 3[illegible] 48 3[illegible] | 1 41 8 55 | 8 000 | 1 41 90 355 |
| Calicut | 9 84 370 | 4 3 130 | | 4 32 3 |
| Rangoon | 28 50 865 | 68 8 395 | | [illegible] 8 395 |
| TOTAL | 1[illegible] 3 2 830 | 9 12 43 855 | 1 34 78 995 | 0 4 22 850 |
| Deduct the amount received at Calcutta but not paid at Rangoon | | | | 10 00 00 |
| | | | NET TOTAL | 10 37 2 [illegible] |
| Price paid for Government Securities of the nominal value of [illegible] held under Section 19 of the Act | | | | 5 9[illegible] [illegible] 980 |
| | | | GRAND TOTAL | 16 37 22 530 |

F J SINKINSON
*Secretary to the Government of India*

## MILITARY DEPARTMENT

*Fort William, the 14th March 1890*

### ORGANIZATION

#### NATIVE ARMY

**No 231**—With the sanction of Her Majest Government, the Governor General in Coun is pleased to notify that it has been decided create a military force for service in Burma, a part of the Madras Army

2 This force will consist in the first instan of three battalions to be formed from the f lowing Burma Military Police corps —

The Kubo Valley Police Battalion
The Chin Levy
The Shan States Levy

3 These corps will be converted into lo (Burma) battalions of the Madras Army a will receive the numbers to be published he after, of three regiments of Madras Infan which they are to replace The Native office non commissioned officers and men now servi in the line regiments will be transferred to oth regiments, pensioned or discharged in the m ner hereinafter stated

4 These corps will ordinarily be stationed Burma but will be recruited for general serv

5 The strength of each of the three cor above mentioned will be as follows organized eight companies —

1 Commandant
2 Wing commanders the senior to be 2nd command)
5 Wing officers (of whom one will be adjutant a another quartermaster)
1 Medical officer
8 Subadars (one of whom will be subada major)
8 Jemadars (on of whom will be Native adjutar
41 Havildars (including one havildar major)
40 Naicks
16 Drummers or buglers
720 Sepoys

6 The British officers including commar ants will be selected (by the Commander Chief Madras) as far as possible from voluntee from the Madras Army and those British office now serving with the police battalions abc to be converted to whatever Presidency th may belong, will receive suitable appointmer in the new corps should they be willing to r main with them and if it be desired to ret their services with them

7 The rule (Article 266 Clause (*a*) Arr Regulations India Volume I Part I) requir commandants to vacate on completion of sev years tenure will not for the present be appli to the commandants of the corps now formed

8 The pay and allowances of the British o cers of these corps will be the same as the allowed for the Native Infantry of the Indi Army but in consideration of the circums anc of local service in Burma each British offic will receive in addition a local allowance R100 per mensem and will also be eligible the indulgence of three months privilege lea in each year

9 The British officers of these corps as b longing to the Madras Army will be eligil for general staff employment in the same w as all other officers of the Army Exchang will be permitted between the officers of t

Burma battalions and those of the ordinary line regiments of the Madras Army and transfers between these corps will be allowed to take place, at the discretion of the Commander in Chief

10 Probationers for the Madras Staff Corps may be appointed direct to these corps in succession to vacancies without first going through a course of duty with other regiments of the Madras Army

11 The native officers non commissioned officers and men now serving in the abovementioned levies will be eligible to continue therein on the terms now laid down

12 The following rates of pay are sanctioned for the Native ranks of these corps, *viz* —

Pay, including cantonment batta as laid down for Madras in Army Regulations India Volume , Part II Articles 45 C and 68 D *plus* the following monthly Burma allowance in lieu of extra batta allowed to Madras troops in Burma, —*vide* Article 110, Clause (*a*) of the same Regulations —

| | R |
|---|---|
| Subadar major | 50 |
| Subadar | 30 |
| Jemadar | 15 |
| Havildar | 7 8 |
| Naik | 6 |
| Drummer bugler and sepoy | 2 |

13 Good conduct pay will be given as laid down in Articles 85 and 86 of the regulations above quoted

14 The conditions of service as regards enlistment kit money clothing half mounting discharge pensions and free quarters will be the same as those now in force for regiments of the Madras Army in Burma

15 Former service in the police battalions and in the Army will count towards the period of service required for the grant of good conduct pay and pension

16 All ranks including Native officers will be granted free rations as in Army Regulations India Volume V paragraph 5-2

17 Furlough and leave will be granted under the regulations in force in the Bengal Army

18 The indulgences conceded to the military police in regard to families will be continued on the transfer of these corps to the Madras line *viz* —

(*a*) Native officers will be permitted to take their families to Burma on payment of half passage money

(*b*) Twenty per cent of havildars, 20 per cent of naiks and 5 per cent of drummers, buglers and sepoys will be allowed a similar indulgence free of cost

(*c*) Free accommodation will be provided for families to the above extent

The term ' families is held to apply to wives and children only

19 Soldiers serving in one battalion will be able to transfer to either of the other two cal battalions, as the exigencies of the service may require

20 These corps will be brought up to the strength shown in paragraph 5 as early as practicable by volunteers from other police battalions, and by the enlistment of recruits under the conditions herein laid down care being taken to bring into each corps only men of the classes of which the corps will be composed, as shown below

21 The composition of these battalions will be as under —

(*a*) The corps to be formed from the Kubo Valley Police Battalion,—Three companies of Gurkhas and five companies of Assamese hill men

(*b*) The corps to be formed from the Chin Levy —Four companies of Sikhs and four companies of Panjabis

(*c*) The corps to be formed from the Shan States Levy —Five companies of Sikhs and three companies of Panjabis

Hereafter Karens Shans and Kachins may be enlisted for these corps

22 Having in view the excess of senior officers at present in the Madras Army and the impossibility of finding employment for the commandants to be displaced three commandants of the Madras Army or officers of that standing to be selected by the Commander in Chief in that Presidency will be eligible to retire on a pension of £150 per annum in addition to the pension to which they are entitled under the regulations

23 The Native officers non commissioned officers and men now serving in the regiments of Madras Infantry which are to be thus localized will cease to be borne on the rolls thereof from the 15th April next and will be disposed of as follows —

(*a*) Native officers non commissioned officers and men who have served for pension for 25 years and upwards will be transferred to the pension establishment on the superior rate of pension of their rank (irrespective of the period they may have served therein) *plus* rice compensation

(*b*) Native officers non commissioned officers and men of 15 years service and upwards will be transferred to the pension establishment on the ordinary pension of their rank (irrespective of the period they may have served therein) *plus* rice compensation with the option, in the case of non commissioned officers and men, of joining the garrison reserve

(*c*) Native officers non commissioned officers and men of more than 10 and less than 15 years service to be transferred to the pension establishment on two thirds of the ordinary rate of pension of their rank (irrespective of the period they may have served therein) *plus* rice compensation with the option in the case of non commissioned officers and men of joining the garrison reserve

(*d*) Non commissioned officers and men of more than 5 years and less than 10 years service will receive a gratuity of one month s pay (including good conduct pay) for each year of service and join the active reserve or have the option of being transferred to other regiments

(*e*) Non commissioned officers and men of less than five years service will have the option of joining the active reserve or of being transferred to other regiments

24 The restriction as to the number of men (160) to be permitted to join the Active Reserve of any one battalion is temporarily suspended in regard to the battalions to be broken up and non commissioned officers may be accepted for both the Active and the Garrison Reserve of those battalions without regard to the number of privates therein

25 Reservists of the battalions to be broken up will be allowed the option of joining the Re

serves of the battalions linked to the one to which they belong or of taking their discharge

26 The British officers now serving with these regiments, unless previously transferred to the new local battalions or to other regiments will be eligible to draw their present allowances up to the 30th April next

## APPOINTMENTS

### MEDICAL DEPARTMENT

**No 232**—The following extract paras 1 and 2, from a letter from the Secretary of State for India, No 36 dated the 13th February 1890 is published for general information —

The under mentioned probationers for the Indian Medical Service having completed a course of instruction at the Army Medical School and being reported qualified have been appointed Surgeons on the Bengal Establishment their commissions as such bearing date the 30th September 1889 the day on which they joined at the Army Medical School —

Henry Bruce Melville
Joseph Charles Stoelle Vaughan
Alexander Leonard Duke
Joshua Chaytor White
Harry William Elphicl
Charles Henry Bedford

2 They will be allowed to count as service for pension the period of their residence at Netley, from 30th September 1889 to 3rd February, 1890 inclusive

### MILITARY SECRETARIAT

**No 233**—Captain W J B Bird, Bengal Staff Corps Officiating Assistant Secretary, to officiate as Second Deputy Secretary *vice* Major J I Broadbent R E on furlough with effect from the 14th March 1890

### STAFF CORPS

**No 234**—Lieutenant Arundel Sinclair Begbie East Yorkshire Regiment Wing Officer 16th (The Lucknow) Regiment of Bengal Infantry is admitted to the Bengal Staff Corps from the 10th November 1888 subject to confirmation by the Secretary of State for India

**No 235**—The undermentioned officers having completed eighteen months probationary service, are admitted to the Bengal Staff Corps with effect from the dates specified subject to confirmation by the Secretary of State for India —

Second Lieutenant Henry Hugh Roddy Royal Dublin Fusiliers officiating Wing Officer 42nd (Gurkha Regiment of Bengal (Light) Infantry —13th May 1888

Second Lieutenant Arthur John Netherton Harward 21st Hussars officiating Squadron Officer 10th Bengal Lancers —1st September, 1888

Second Lieutenants Roddy and Harward will rank as Lieutenants in the Bengal Staff Corps, with effect from the 13th May and 1st September 1888 respectively subject to Her Majesty s approval

### FURLOUGH AND LEAVE

**No 236**—The undermentioned officers are granted furlough out of India —

Colonel H M Buller Bengal Cavalry Commandant, Central India Horse (p a) for one year, under rule IX of the regulations of 1868 embarking on or after the March 1890

Captain A R Hume West Riding Regiment Adjutant 1st Punjab Volunteer Rifle Co (p a) for four months under Article Army Regulations India Volume I Pa

Lieutenant H Hamilton Bengal Staff Co Wing Officer and Adjutant 2nd Battal 4th Gurkha Regiment (m c) for one y under rule I of the regulations of 1875

**No 237**—The undermentioned officer granted leave to proceed out of India on priv affairs under the leave rules for the Staff Co the specified period to count from the 1 March 1890 —

Lieutenant Colonel C E Harene Bengal S Corps 4th Regiment of Bengal Cavalry 305 days Pension Service—29th y commenced 20th January 1890

**No 238**—The undermentioned officers granted leave to proceed out of India on priv affairs under the leave rule for the Staff Cor the specified period to count from the date being struck off duty —

Captain H Reid Bengal Staff Corp 5th R giment of Bengal (Light) Infantry for c year Pension Service—18th year co menced 15th January 1890

Captain W I Montresor Bengal Staff Cor 17th Regiment of Bengal Cavalry for days Pension Service - 18th year co menced 15th February 1890

Captain I I Kelert on Bengal Staff Cor Central India Ho for one year Pens Service—19th year commenced 11th M 1889

Lieutenant I F H Anderson Bengal S Corps Cantonment Magistrate Punjab 18 days Pension Service—11th ye commenced 13th August 1889

Lieutenant I He le t I Bengal Staff Cor Central India Horse for one year Pens Service—10th year commenced 22nd Ja ary 1890

Lieutenant G W Lindley Bengal S Corp 2nd Infantry Hyderabad Contingent for one year Pension Service—8th ye commenced 19th September 1889

**No 239**—The undermentioned officer granted leave out of India under the leave ru applicable to officers of the British Army India —

Lieutenant R A I Kingscote R E Temporary Assistant Engineer, 2nd grade Military Works Department (p a) for 1 days

**No 240**—The undermentioned warrant o cer is granted leave to proceed out of India medical certificate under Article 920 I Army R gulations India Volume I Part I the leave have effect in India from the date of being stru off duty till the date of sailing the specifi period to count from the date of leaving I dia —

Second grade Assistant Apothecary T B dry, for 182 days

No 241 —The undermentioned officers have en granted extensions of furlough or leave by ie Secretary of State for India —

Colonel G Young Bengal Staff Corps (p a) for two months

Captain H F K Waldron Bengal Staff Corps, (u p a) for ten days

Lieutenant R D Angelo Bengal Staff Corps (m c) for six months

Lieutenant R H I wart Bengal Staff Corps, (m c) for six months

Lieutenant C I M Rich Bengal Staff Corps (p a) for one month

Lieutenant W A Wat on Bengal Staff Corps (p a) for four months

Surgeon Major J W Johnston M D (m c), for six months

Conductor J I enfold Ordnance Department (m c) for six months

Conductor K Iurton Public Works Depart ment (m c) for two months

No 242 —The undermentioned officers are ermitted to reside out of India after vacating ieir regimental commands under Article 738 (a) rmy Regulations India, Vol I Part I —

Colonel G R Henne y C B Bengal Staff Corps 15th (The Ludhiana Sikh) Regiment of Bengal Infantry P nsion S rvice—36th ye ir commen d 28th March 1889

Colonel I D H Aibirt Bengal Staff Corps 15th (Cur ton s Mooltani) Regiment of Bengal Cavalry Pension Service—36th ye ir commenced 14th October 1889

## LONDON GAZETTE

No 243 —The following extracts are pub hed for general information —

'*London Gazette dated the 11th February 1890 page 7,*

WAR OFFICE PALL MALL

*11th February 1890*

*　*　*　*　*

Lieutenant Colonel A G Hammond V C, D S O Bengal Staff Corps to be Aide de Camp to the Queen and to have the Brevet rank of Colon l in the Army Dated 11th February 1890

*　*　*　*　*

MEMORANDA

*　*　*　*　*

INDIAN STAFF CORPS

Colonel Evelyn Fultency Guidon Bengal has been transferred to the Unemployed Super numerary List Dated 20th January 1890

## PENSIONS

No 244 —Conductor Richard Whitmore of ie Bengal Ordnance Department, is transferred o the pension establishment

## PROMOTIONS

No 245 —The following promotions are ade subject to Her Majesty s approval —

*To be Colonel in the Army*

ieutenant Colonel Walter Scott —1 th March 1890

BENGAL STAFF CORPS

*To be Lieutenant Colonel*

Major George Frederic Churchill —8th March, 1890

MEDICAL DEPARTMENT

*To be Surgeon General*

*29th March 1890*

Deputy Surgeon General William Roche Rice M D *vice* Surgeon General Sir Benjamin Simpson M D K C I E who retires from the ser vice from the above date

*To be Deputy Surgeon General*

Brigade Surgeon Jesse Grigg Pilcher F R C S *vice* Deputy Surgeon General Rice promoted

PUNJAB FRONTIER FORCE

No 246 —*1st Punjab Cavalry*—

Ressaidar Ghaus Muhammad to be Risaldar Jemadar Amir Chand to be Ressaidar and Kot Dafadar Atma Singh to be Jemadar *vice* Hira Singh dec ased with effect from the 23rd De cember 1889

No 247 —*1st Battalion 5th Gurkha Regi ment*—

Havildar Nathu Ráná to be Jemadar *vice* Nand Rám Jusi transferred to the pension establi hment, with effect from the 1st Novem ber 1889

## RETIREMENTS

No 248 —The undermenti ned officers are permitted to retire from the service with effect from th dates specified subject to Her Ma jesty s approval —

Colonel William Leycester Samuells Bengal Staff Corps—3rd April 1890

Major Lewis Archibald Charles Cook Bengal Staff Corps—2nd March 1890

No 249 —Colonel Montague Poyntz Ricketts Bengal Staff Corp ha been permitted by the Secretary of State for India to retire from the ervice with effect from the 6th April 1890 ubject to Her Majesty s approval

## VOLUNTEER CORPS

APPOINTMENTS

No 250 —*Rohilkhand Volunteer Rifle Corps*—

Mr Edward Anster Neville to be Second Lieutenant *vice* Forsyth resigned

## MARINE DEPARTMENT

APPOINTMENTS

No 11 —Mr F Place Accountant Bombay Dockyard is appointed to be Storekeeper of that Dockyard with effect from the 1st April 1890 *vice* Captain J S Barrett, Indian Marine

FURLOUGH AND LEAVE

No 12 —Mr William Torrie Engineer In dian Marine is granted furlough out of India (p a for one year under para 560 clause I Marine Regulations India Volume I from such date after the 19th April, 1890 as he may avail himself of it

L H H COLLEN

*Secretary to the Government of India*

## MILITARY DEPARTMENT

### NOTIFICATION

*Calcutta, the 14th March, 1890*

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863 it is notified that a report of the death of the undermentioned Warrant Officer on the date specified, wa received in the Military Department between the 8th and the 14th March 1890 —

| Corps | Rank and Name | Date of Decease | Place of Decease | Testate or Intestate | REMARKS |
|---|---|---|---|---|---|
| Commissariat-Transport Department | Sub Conductor T Davies | 18th Feb 1890 | Camp Magir dobree (Cooch Behar State) | | |

*Statement of Deposits on account of Estates between the 22nd February and 14th March, 189*

| On whose account | Rank | Corps | Date of Decease | Testate Intestate | Total unclaimed amount deposited | Amount paid n I da | Date to which claim will be received |
|---|---|---|---|---|---|---|---|
| | | | | | R a p | | |
| Joseph John Digan* | Lieutenant | 32nd Pioneer | 15th December 1889 | In estate | 2 147 2 1 | | 13th Ma 1890 |

* Next of kin—
*Mother*—M s Digan
Gascoigne Place Plymouth

E H H COLLEN
*Secretary to the Government of India*

## PUBLIC WORKS DEPARTMENT

### NOTIFICATIONS

*Calcutta the 10th March 1890*

**No 109** —Mr A W U Pope District Traffic Superintendent class II grade 3 of the Superior Revenue Establishment of State Railways is appointed to officiate as Traffic Superintendent, Oudh and Rohilkhund Railway, during the absence on furlough of Mr S C E Hartwell or until further orders

**No 110** —Mr P C Chandu Lal Apprentice Engineer Central Provinces, is promoted to Assistant Engineer, 3rd grade, with effect from the 29th October, 1889

**No 111** —Lieutenant Colonel F G Oldham R E, Examiner of Accounts Military Works, is granted furlough out of India for one year and nine months under Article 340 of the Civil Service Regulations, with effect from the 4th April, 1890, or such subsequent date as he may avail himself of it

**No 112** —Major H Clarke, R E Examiner of Public Works Accounts, Hyderabad, is appointed to officiate as Examiner of Accounts, Military Works

**No 113** —Mr A C Newcombe Examiner, 4th class 3rd grade, is appointed Examiner of Public Works Accounts, Hyderabad

**No 115** —Lieutenant Colonel A G Begbie R E Officiating Accountant General, Public Works Department, and Deputy Secretary t the Government of India in the Public Worl Department is granted six months special leav under Article 348 of the Civil Service Regul tions with effect from the 4th April 1890, c such subsequent date as he may avail himself c the same

**No 116** —Mr R G Macdonald Deputy Ac countant General Public Works Department appointed to officiate as Accountant Genera Public Works Department and Deputy Secre tary to the Government of India Public Work Department during the absence of Lieutenan Colonel A G Begbie R E on special leave c until further orders

**No 117** —Mr W C L Floyd Executive Er gineer 1st grade, sub *pro tem* State Railway is permitted to retire from the service, with effec from the 4th April, 1890

*The 11th March, 1890*

**No 118.**—The services of Mr F J E Spring Executive Engineer 2nd grade, State Railway are placed at the disposal of the Government c Madras for employment on railways in that Pre sidency

**No 119** —Mr T W Bartlett Executive Er gineer 1st grade, sub *pro tem*, State Railway is transferred from establishment under the Gc vernment of Madras to that under the Goverr

it of Bengal for employment on the Eastern gal State Railway

No 120—Mr H Bell, Chief Engineer, 3rd s, sub *pro tem*, Engineer in Chief Moghal ai Howrah Railway Survey is appointed Con ing Engineer to Government of India for lways, Calcutta

No 121—Lieutenant Colonel H W Clarke Executive Engineer 1st grade Deputy sulting Engineer for Railways Calcutta is ointed to officiate as Consulting Engineer l relieved by Mr H Bell

No 122—Colonel K A Jopp R E, Officiat Consulting Engineer to the Government of a for Railways Calcutta is appointed to iate as Consulting Engineer for Railways nbay during the absence on furlough of Lieu int Colonel F Firebrace R E or until fur orders

No 123—The twelve months furlough nted to Mr I W Licke Deputy Examiner count in Public Works Department Noti ion No 66 dated the 28th February 1889 Notification No 361 dated the 27th Novem 1889 has been commuted by Her Majesty s tary of State for India to leave on medical tificate for fifteen months

No 124—The services of Mr O O rtel As ant Engineer 1st grade North Western Fro s and Oudh are placed temporarily at the l of the Government of Bengal for em ment as P f s or in the Civil Engineering l ge at S bpore Howrah with effect from 18th February, 1890

No 125—Mr W B Gray Examiner of Ac nt attached to the office of the Examiner Accounts Eastern Bengal State Railway is nted leave out of India on Medical Certificate ten months under article 309 of the (Civil vice Regulation )

No 126—Mr F F Hensley Examiner of ounts attached to the office of the Examiner Account North Western Railway is trans ed to the office of the Examiner of Accounts, tern Bengal State Railway

*The 13th March 1890*

No 127—Major S L Jacob R E Executive gineer 1st grade Punjab, is appointed to iate as a Superintending Engineer during absence on furlough of Major J W Ottley while so officiating Major Jacob will hold porary rank in the 3rd class

*The 14th March 1890*

No 128—With reference to Public Works partment Notification No 116, dated the 10th instant, Mr A R Becher, Examiner of Public Works Accounts Bombay is appointed to officiate as Deputy Accountant General and Under-Secretary to the Government of India Public Works Department, with effect from the date of Lieutenant Colonel Begbie s departure on leave

No 129—The following transfers and post ings are ordered —

Mr F R Hutchinson Officiating Examiner of Telegraph Accounts is appointed Examiner of Public Works Accounts, Bombay

Mr R N Burn Government Examiner of Accounts East Indian Railway, is appointed Examiner of Telegraph Accounts during the absence of Mr I L Brown, or until further orders

Mr W F O Donoghue Examiner of Accounts Sind Pishin State Railway is appointed Government Examiner of Accounts East Indian Railway *vice* Mr Burn

Mr C R T Bilton Deputy Examiner attached to the office of the Examiner of Accounts North Western Railway is appointed Examiner of Accounts, Sind Pishin State Railway

Mr F Rawson Examiner of Accounts attached to the office of the Examiner of Telegraph Accounts is appointed to officiate as Examiner of Telegraph Accounts during the interval between Mr Hutchinson s relief and Mr Burn s joining

No 130—Lieutenant Colonel W J Engledue, R E Executive Engineer 1st grade State Railway has been granted by Her Majesty s Secretary of State for India furlough for one year in extension of the special leave granted in Public Works Department Notifications No 46 and 90 dated respectively, 7th February 1888 and 21st March 1889

TELEGRAPH

*The 10th March 1890*

No 114—The following reversions are made in the Persian Gulf Section of the Indo European Telegraph Department with effect from the forenoon of the 23rd February 1890 —

| Name | From | To |
|---|---|---|
| E Pierce | Officiating Inspector Ma | Officiating Superintendent |
| C F Allen | Officiating Superintendent | Assistant Superintendent |
| H J Andrews | Officiating Assistant Superintendent | 1st grade Clerk |

R C B PEMBERTON *Colonel R E*,

*Secretary to the Government of India.*



# The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 15 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

## PART II

### Notifications by High Court, Comptroller General, &c

## GAZETTE OF INDIA

### NOTICE

*The 12th October, 1889*

From the 9th November next till further notice the complete *Gazette of India* will be published at Calcutta After the 2nd November, all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta

*Revised rates from 1st January 1887*

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Attention is invited to the Circular Memo of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette

Matter intended for publication in the Supplement should reach the Press not later than Thursday

E J DEAN

*Publisher Gazette of India*

## MILITARY WORKS DEPARTMENT

### NOTIFICATION

*Simla the 6th March, 1890*

**No. 6-A**—Lieutenant E R B Stokes Roberts R E, Assistant Engineer, 2nd grade sub *pro tem* passed the examination laid down in Public Works Code, Volume I Chapter II paragraphs 9—13, for promotion to Assistant Engineer, 1st grade, on the 26th February 1890

G E SANFORD *Brigdr Genl R E*,

*Inspector General of Military Works*

No 2048 —*Account of Revenue and Expenditure of the Government of India for*

*N B* —Amounts a e converted into rupee pour

| | Revenue | Estimates 1889-90 | April 1888 to Nov mber 1888 | April 1889 to No mb r 1889 | Compariso yea Increase |
|---|---|---|---|---|---|
| | | *Rx* | *Rx* | *Rx* | *Rx* |
| I | Land Revenue* | 24 021 100 | 9 790 000 | 10 140 400 | 350 400 |
| II | Opium | 8 26 000 | 5 7 7 0 | 5 395 500 | 268 500 |
| III | Salt | 8 029 900 | 5 061 000 | 5 414,100 | 353 100 |
| IV | Stamps | 3 959 5 | 2 558 7 | 630 800 | 92 100 |
| V | Excise | 4 727 300 | 3 065 300 | 3 192 600 | 126 700 |
| VI | Provincial Rates | 3 58 00 | 1 486 500 | 1 679 6 0 | 193 100 |
| VII | Customs | 1 418 400 | 757 600 | 895 30 | 137 7 0 |
| VIII | Assessed Taxes | 1 515 300 | 1 117 400 | 1 157 90 | 40 500 |
| IX | For st | 1 269 60 | 720 700 | 767 600 | 46 300 |
| X | Regist at on | 331 100 | 225 000 | 239 2 | 14 200 |
| XI | T butes from Nat e States | 783 000 | 28 700 | 297 000 | 16 300 |
| XII | Interest | 69 300 | 427 4 | 45 40 | 30,000 |
| XIII | Post Office | 1 348 000 | 852 0 | 883 6 | 31 00 |
| XIV | Teleg aph | 73 30 | 434 300 | 447 | 12 7 0 |
| XV | Mint | 228 60 | 101 90 | 119 | 17 700 |
| XVI | Law and Justice — Courts of Law | 32 8 0 | 220 000 | 37 | 17 2 0 |
| | Law and Justice — Ja ls | 70 100 | 152 3 0 | 167 4 | 15 100 |
| XVII | Pol ce | 34 | 222 3 | 237 80 | 15 5 |
| XVIII | Ma ne | 184 7 | 115 100 | 36 400 | |
| XIX | Ed cation | 1 4 | 12 1 0 | 135 3 0 | |
| XX | M l cal | 5 500 | 32 10 | 30 | |
| XXI | Sc e t fc and otl e M o Departments | 7 1 | 6 0 | 46 00 | |
| XXII | R e ts n aid of S pe annuat on &c | 271 0 | 130 70 | 122 0 | |
| XXIII | Stat one y and P nting | 65 600 | 37 500 | 40 00 | 2 500 |
| XXIV | Exchange | 5 7 3 | | | |
| XXV | M ellan us | 328 0 | 165 00 | 20 1 | 40 10 |
| | | 63 2 3 5 | 33 87 8 0 | 35 634 100 | 1 763 30 |
| XXVI | Stat Ra l ays (G oss Earn ngs) | 13 13 200 | 7 366 700 | 8 498 900 | 1 132 200 |
| XXVII | Gua anteed Compan es (Net Traffic Rec pts) | 3 560 00 | 2 633 600 | 2 132 000 | |
| XXVIII | Subsid z d Companies (Repayment of Advances of Interest) | 23 000 | 22 100 | 31 70 | 9 600 |
| XXIX | I g tion Major Works Direct Receipts | 1 090 1 0 | 5 8 | 61 300 | 82 300 |
| XXX | I gat o Minor W ks and Nav gation | 163 800 | 94 | 96 500 | 1 600 |
| XXXI | Military Works | 38 300 | 6 300 | 25 500 | |
| XXXII | Civil Works | 5 7 100 | 294 000 | 310 100 | 16 100 |
| XXXIII | Army Effect ve | 829 400 | 581 700 | 542 500 | |
| | Non effective | 56 00 | 28 800 | 33 800 | 5 000 |
| | | 82 621 600 | 45,506,900 | 47 915 400 | 2 408 500 |
| | England incl ding Army Public Works &c | 214 100 | 2 1 900 | 214 500 | |
| | E change added to Reve ue | 99 600 | 105 10 | 101 200 | |
| | GRAND TOTAL | 82 935 300 | 45 833 900 | 48 231 100 | 2 397 200 |

* Includes Land Revenue due to Ir igation which cannot be separated in the Monthly Accounts.

The Treasury

*Calcutta the 13th March 1890*

*ths of the year 1889 90 as compared with the corresponding period of 1888 89*

und omitting all amounts below hundreds of pounds

| Expenditure | Estimates, 1889-90. | April 1888 to November 1888. | April 1889 to No ember 1889 | Comparison of two years: Increase | Comparison of two years: Dec ease. |
|---|---|---|---|---|---|
| | Rx | Rx | Rx | Rx | Rx |
| and Drawbacks | 221 300 | 153 800 | 149 600 | | 4 200 |
| nts and Compensations | 1 54 40( | 5 15 900 | 652 100 | 56 2 10 | |
| evenue | 3 627 800 | 2 5 70( | 2 25 0 | 98 300 | |
| (including Cost of Product o 1) | 2 36 7 | 2 3 15 40 | 1 421 30 | | 174 100 |
| ( do do ) | 4( 9 | 2 13 7 | 2 1 700 | | 2 00 |
| | 8 00 | 55 4 | 5( 2 0 | 800 | |
| | 154 1 0 | 6 1 5 0 | 73 | 3 500 | |
| al Rat s | ( 5 0 | 3( 200 | 37 8 0 | 1 600 | |
| s | 138 00( | 58 500 | 88 4 | | 1 10 |
| d Taxes | 28 80 | 17 10 | 17 8 | 70 | |
| | 798 00 | 393 700 | 409 20 | 15 5 10 | |
| at on | 1947 | 13 | 12 1 2 | | 800 |
| o Or linary Debt* | 4 173 1 | 3 (48 10 | 3 477 | | 500 |
| n othe Obl gations | 454 100 | (8 9 | 5 8 0 | | 12 100 |
| Ic | 1 47 10 | 798 | 8 7 7 | 2 1 600 | |
| ph | 601 | 357 | 3(4 4 10 | 7 400 | |
| | 84 8 10 | 58 1 | 65 1 | 7 80 | |
| Adm trat n | 1 417 3 | 89 1 100 | 9 7 2 | 8 1 | |
| d Justice {C u ts of Law | 2 718 700 | 1 77 1 0 | 1 777 00 | 3 300 | |
| {Ja ls | 84 8 | 54 6 | 563 8 | 23 200 | |
| | 3 941 | 2 4 5 | 53 00 | 1 5 1 | |
| ( ncluding River Nav gat on) | 4 5 00 | 5 ( | 25 4 | 2 1 800 | |
| n | 1 35 3 0 | 772 1 | 77( | 3 3 | |
| st cal | 103 600 | 0 4 | 1 3 | 5 | |
| l | 781 1 | 494 4 | 5 3 3 | 8 900 | |
| l | 64 | 48 4 | 354 0 10 | | 126 400 |
| ic and oth Min r Depa t nts | 313 8 | 3 ( | 2 1 8 | | 2 80 |
| la d P lt l P n s | 504 3 1 | 34 7 1 | 34 1 ( | 6 90( | |
| l l l Ah t All c s | 9 1 | 9 | 0 | 2 10 | |
| t All a es a d l n ons | 751 3 | 401 3 1 | 5 1 5 | 20 | |
| 1 n l l int ng | 457 6 | 55 0 | 3 1 6 | 24 6 0 | |
| a us | 25 7 | 224 | 18 7 | | 38 400 |
| R l f | 2 5 | 4 | 6 1 | 6( 800 | |
| icti n f I ot ct ve I gat n Works | 80 0( | 4 7 | 4 | | 2 5 0 |
| | 31 53 200 | 2 3 4 | 11 494 ( | | 637 800 |
| t n of R lway ( ha g d aga nst Reven e n addi- tl at d Famn I a1 ) | 1 | 7 2 | 5 | | 2 10 |
| al ay (W k ng Ex nse ) | 6 874 | 3 1(4 5 | 4 3 1 5 9 | 431 400 | |
| t C pt l ler te l l y C pan s | 1 1 4 | | ( 1 | 6 900 | |
| t ed C pam s (Su plus P ofits Land and Supe | | | | | |
| | (5 | 554 10( | 45 1 700 | | 98 (00 |
| t | 3 1 | 3 | 7 3 10 | | |
| d C mpan s Land & | 87 5 | 1 | 41 | 2 10 | |
| Ra lway L d t | 8 | 33 ( | 63 4 | 1 8 0 | |
| Maj W ks W k L pe ses | ( 1 | 44 4 | 4 7 8 | 1 4 | |
| M o Wo ks and Nav ation | 84 0 | 18 1 | 41 | 5 20 | |
| W rks | 1 134 | 54 | 6 0 | 549 0 | |
| ik | 4 1 700 | 2 8 9(0 | 2 4 | | 57 500 |
| Eff t e | 14 31 1 0 | 8 1 1 0 | 8 6 4 | | 1 14,700 |
| N flect v | 57 1 | (4 1 ( | (4 | | ( 1 |
| D i e Wo ks | 545 | 25 | 1 1 2 | | 54 8 0 |
| | ( 45 5 | 3 41 5 | 37 686 800 | | 33( 7 |
| d n luding Army Public Wo ks Guaranteed In &c | 15 17 2 | 1 8 1 3 4 | 1 875 1 | | 14 5 0 |
| g charged as Expenditure | 7 4 | 4 ( 2 | 4 ( ( 2 3 | | 2 1 |
| | 83 4(9 8 0 | 5 6 1 | 5 2 8 0 | | 394 1 |
| *itu e not cha ged to Revenue—* | | | | | |
| I O tlay on Railways a d I igat on Works— | | | | | |
| n ia— | | | | | |
| ate Ra lways | 1 (17 x | 53 1 1 0 | 9 3 700 | 434 300 | |
| r gation Works | 527 5 | 38 | 1 2 7 | | 85 300 |
| ngland— | | | | | |
| tate Railways | 1 273 00 | 5(3 8 | (31 0 | (7 2 0 | |
| gat on W rks | | 1 | 4 | | 200 |
| apital charge inv lved in Redemption of I ab l ties | | | | | |
| xchange on Expenditure not cha ged to R venue | 511 1 | 65 | 278 00 | 2 1 500 | |
| | 4 089 50( | 1 61 000 | 55 8 0 | 443 80( | |
| GRAND TOTAL | 87 55 1 30 | 54 14 1 10 | 54 83 800 | 49 700 | |

ludes Interest on Debt incurred for Productive Public Wo ks which ca not b separated in the Monthly A c nts

E W KEI LNER, *puty Comptroller General*

E GAY, *Comptroller General*

## Statement of the Affairs of the Bank of Bengal for the week ending 11th March, 1890

| LIABILITIES | | | | R | a | p |
|---|---|---|---|---|---|---|
| Capital paid up | | | | 2 00,00 000 | 0 | 0 |
| Reserve Fund | | | | 58 00,000 | 0 | 0 |
| | R | a | p | | | |
| Public Deposits at Head Office | 84 81 529 | 12 | 3 | | | |
| | | | | 1 91 77 383 | 8 | 8 |
| Public Deposits at Branches | 1 06 95 853 | 12 | 5 | | | |
| Other Deposits at Head Office and Branches | | | | 2 99,21 231 | 10 | 1 |
| Bank Post Bills &c | | | | 4 63 228 | 3 | 5 |
| Sundries | | | | 7 98 988 | 9 | 9 |
| RUPEES | | | | 7 61 60 831 | 15 | 11 |

| ASSETS | | | | R | a | p |
|---|---|---|---|---|---|---|
| Government Securities | | | | 13,64 860 | 0 | 0 |
| Other authorised Investments | | | | 57 12 226 | 0 | 0 |
| Loans on Government and other authorised Securities | | | | 2,07 45,474 | 9 | 0 |
| Accounts of Credit on Government and other authorised Securities | | | | 1 15 14,525 | 4 | 5 |
| Bills discounted and purchased | | | | 1 81 05 928 | 1 | 4 |
| Balances with other Banks | | | | 8 04 814 | 0 | 5 |
| Bullion | | | | 7 313 | 9 | 1 |
| Dead Stock | | | | 12 29 601 | 15 | 6 |
| Stamps | | | | 13 222 | 11 | 0 |
| Sundries | | | | 3,23 809 | 9 | 5 |
| | | | | 5 98 21 775 | 13 | 3 |
| | R | a | p | | | |
| Cash and Currency Notes at Head Office | 64 77 592 | 0 | 11 | | | |
| | | | | 1 63 39 056 | 2 | 8 |
| Cash and Currency Notes at Branches | 95 61 464 | 1 | 9 | | | |
| RUPEES | | | | 7 61 60 831 | 15 | 11 |

By Order of the Directors

BANK OF BENGAL
*Calcutta the 13th March 1890*

F T LEWIS
*Offg Chief Accountant*

W D CRUICKSHANK
*Secretary & Treasurer*

Rate for Demand Loans 11 per cent

Percentage 32 4

---

## Statement of Silver Balance in the Calcutta Mint for the week ending 12th March, 1890

| | R | R |
|---|---|---|
| Value of silver held in the Mint on account of the Currency Department on the evening of the 5th March 1890 | 17 63 064 | |
| Value of Government silver in the Mint on the same date | 3 48 466 | |
| | | 21 11 530 |
| ADD— | | |
| Silver received by the Mint during the week on account of the Currency Department | 90 651 | |
| Ditto ditto Government | 1 21 937 | |
| | | 2 12 588 |
| | | 3 24 118 |
| DEDUCT— | | |
| New coin paid to Reserve Treasury during the week | 1 60 000 | |
| Petty items issued for miscellaneous purposes | | |
| | | 1 60 000 |
| Balance on the evening of the 12th March 1890 | | 21 64 118 |
| The Balance comprises— | | |
| Silver held on account of the Currency Department | 18 24 794 | |
| Ditto ditto Government | 3 39 324 | |
| | | 21 64 118 |
| There is in addition awaiting assay— | | |
| Bullion belonging to Private Individuals | 2 92 728 | |
| Ditto ditto Government | | |
| | | 2 92 728 |

A W BAIRD *Lieut Colonel R E*
*Master of the Mint*

CALCUTTA MINT
*The 13th March 1890*

## SURGEON GENERAL WITH THE GOVERNMENT OF INDIA

### NOTIFICATION

*Simla the 25th February 1890*

**No 1**—The services of 1st grade Senio Apothecary T Price are placed at the dispos of the Government of Bengal

A BARCLAY M B
*for Surgeon General with the Govt of India*

## AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA

### NOTIFICATIONS

*Indore Residency the 10th March 1890*

**No 1036**—First class Hospital Assista Madhoram in charge of the Residency Hospit at Indore, is granted privilege leave for thre months with effect from the 10th March, 1890

**No 1037**—First class Hospital Assistar Eusuf Khan of the Reserve Establishment, appointed to hold charge of the Residency Ho pital at Indore during the absence on privileg leave of first class Hospital Assistant Madhc ram, or until further orders

*The 11th March 1890*

**No 1053**—Colonel W S Peat, General Lis Bombay Cavalry, Cantonment Magistrate Mhov availed himself, with effect from the forenoon c 1st March, 1890, of the furlough to Europe fc

ıfteen months on private affairs, granted in Bom ɔay Government General Orders No 73 dated he 10th February, 1890

By Order,

A MARTINDALE,

*First Asst Agent to the Govr Genl for Central India*

## AGENT TO THE GOVERNOR GENERAL, RAJPUTANA

NOTIFICATION

*Abu, the 8th March 1890*

**No. 976-G**—Captain G G J S Jones Bo S C, Adjutant of the Deoli Irregular Force, s granted sixty days privilege leave from 15th 'arch, 1890 or such subsequent date a he may vail himself of the same

By Order,

E A FRASER, *Major*

*First Asst Agent to the Govr Genl Rajputana*

## CHIEF COMMISSIONER OF AJMERE MERWARA

NOTIFICATION

*Abu the 4th March 1890*

**No 212—96 III**—With reference to this Office Notification No 181—96 III dated the 1st February 1890 it is hereby notified that Captain J A Bell received charge of the Office of Cantonment Magistrate Deoli from Colonel W Boileau on the afternoon of the 21st idem

By Order

K D ERSKINE *Lieut*,

for *F t A t to th Co t Ce tl s Agent Rajputan & Cl ief Co nmr Ajmere M rwara*

## RAJPUTANA AND CENTRAL INDIA ADMINISTRATIONS, PUBLIC WORKS DEPARTMENT

NOTIFICATION

*Camp Ajmere, the 5th March 1890*

**No 683 A**—Under the provisions of Section 5 of the Ajmere Municipalities Regulation 886, the Chief Commissioner of Ajmere Mer ara is pleased to notify the appointment of odha Lumberdar as a Member of the Kekri Municipal Committee *vice* Lala Nawal Kishore, esigned

By Order,

G F L MARSHALL *Lt Col R F*

*Secy to the Chief Commr of Ajmere & M rwara in the P W Dpt*

## RESIDENT IN MYSORE

NOTIFICATION

*Bangalore the 1st March, 1890*

**No 700—2979**—Under the provisions of "the Bangalore Measures of Length Law, 1889" the Resident in Mysore directs that the public servants mentioned in the schedule here to annexed who have been supplied with certi fied measures under the said Law shall have charge of the said measures for the purposes of the said Law

SCHEDULE

The Collector of the Civil and Military Sta tion of Bangalore

The District Superintendent of Police of the Civil and Military Station of Bangalore

The 2nd Magistrate of the Civil and Military Station of Bangalore

The Inspector, B I Division Broadway Station of the Civil and Military Station of Banga lore

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*Asst to the Resident*

## NORTH WESTERN RAILWAY

NOTIFICATION

*Lahore the 5th March, 1890*

**No 5**—Mr C J Cole Assistant Engineer 1st grade is granted under Section II Chapter XIII of the Civil Service Regulations furlough for ten days in extension of one year s furlough granted to him in Director General of Railways Notification No 36 of 12th November 1885

W A J WALLACE *Colonel R E*

*Director N W Railway*

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M W ROGERS *Lieut Col R E*,

*Assistant Surveyor General*
*In charge Surveyor General's Office*

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*Calcutta the 8th March 1890*

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Mr. I R Jardine is appointed to be Postmaster Aden

P SHERIDAN,

for *Dir Genl of the Post Office of India*

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*11th March 1890*

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Melvill Isaac
I sgrav Richard
D an
Secretary Druggists Assembly

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B W
Ba t M
B ll d J
B k l y C M
B ss A l
B W
B n D
Bru R C
B lk ley P F
Burn tt M
Ca b y Lady
Cayl y H
Oh rmctaut Mr
Chatt rton J
Cl sc Henry
Cooper W
D R la B I,
D k n Mrs F
Dou l G P H
D l f d A
Dy nd G I
Ell tt K
Ell r J l S
I J H & Co
F k F M
I l H
J M Flo
I a A M
F M la n
Cant m Cha l s
G ll I
Gifford H J
Glover W E
Cr en W W
Gull t E
Ha lt n C J
H mlt J R
Hancock J C
Ha dy Mrs M
H wett F J
Higg n C C
Horn Miss M L
H mphries Mrs H
Hunter H C
Ir ne C
Ja ks T
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K nnaird F
K b s J D
Lach R
Lamb I G

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Linton C K
Liv sey Thomas
Long W
Mackenzie J
Major A
Mathewson F
Matthews J R
Maxwell Sir J S
May J J
Mayes W H
McAdoo Mr
McNai Miss
McSmith D
Menexis Mrs C
Menzies C
Morgan Mrs R
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O'Mealy Capt.
D Oyly
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Penn Mrs
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Prenter Miss
Rennard J R
Rennrick F B M
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R binson G
Rosenstern Otto
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Ross J D
Rubie Phil C
Russell, Donald.
Sano T
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Sheumon John
Shworth T K
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*The 15th March 1890*

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| Ditto (B k P t ll tt Pa k ts) | 17th | Ditto |
| Ceylon Straits Settlements Netherlands India Labuan Bangkok (Siam) Philippine Islands China and Japan | 4th | Ditto |
| Australia New Zealand and Tasmania | 24th | Ditto |
| Madras Pondicherry Ceylon Batavia Singapore and China | 20th | the French St *N e i* |
| Madras and Colombo | 19th | P & O Str *Bengal* |
| Straits China and Japan | 22nd | Steamer *Aktsang* |
| Rangoon and Moulmein | 8th | Steamer *Khandalla* |
| Ditto ditto | 21st | Steamer *Bhundara* |
| Akyab Kyaukpyu Sandoway and Rangoon | 19th | Steamer *Euphrate* |
| Port Blair | 8th | via Rangoon |
| Madras Colombo Straits and China | 17th | A H Lloyds Str *Aiole* |

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IN THE COURT OF SMALL CAUSES AT AJMERE

*Proceedings of an Enquiry held under Chapter 20 of Act XIV of 188*

Applicant (Judgment debtor) Mali son of Chimna, Chita of Chor inwas in Ajmer

*versus*

Respondent (Decree holder) Radha Lall Nuth Mall Ram Chunder Mussummat Singar Kunver Ghisu Lall Kundan Mall Pertab Mall and Sada Sukh of Ajmere

Decree passed by this Court

Name of Scheduled Creditor with the amount of debt due —

| | | R | a | p |
|---|---|---|---|---|
| 1 | Radha Lall son of Kalu Ram and Pirbhu Lal son of Radha Lal of Ajmere | 83 | 14 | ( |
| 2 | Nuth Mall son of Kadar Nath | 4 | 0 | 1 |
| 3 | Ram Chander son of Chowth Mal | 406 | 15 | ( |
| 4 | Musammat Singar Kaver widow of Kistore Chand of Ajmere | 617 | 8 | 0 |
| 5 | Ghisu Lal son of Rugh Nath adopted Gordhan Dass | 56 | 2 | 0 |
| 6 | Kundan Mall son of Bhora Mall | 4 | 3 | ( |
| 7 | Pertab Mall Mahajan of Birakchiawas | 15 | 0 | 0 |
| 8 | Sada Sukh son of Birdi Chund Mahajan of Ajmere | 05 | 0 | ) |
| | TOTAL | 2 446 | 12 | 6 |

Under the provisions of Section 354 Civil Procedure Code it is hereby notified that the above named Mali has been declared insolvent and discharged under Section 351 of the aforesaid Code

NIZAMUDDIN,
*Judge Small Cause Court Ajmere*

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| Description of Security | No | Date | Amount | Last paid to |
|---|---|---|---|---|
| | | | R | |
| Reduced 4 per cent loan 1879 | A0-9040 | Jun 16 1879 | 2 000 | Jun 16 1889 |
| 4 per cent loan 1865 | 157194 | May 1 1865 | 1 000 | May 1 1889 |
| Ditto | 15,195 | May 1 1865 | 1 000 | May 1, 1889 |
| Ditto | 206942 | May 1 1865 | 1 000 | May 1 1889 |
| | | TOTAL | 5 000 | |

RAMCHANDRA NARAYAN
*Care of Doorgaram Jug... ...*

BARODA
*The 7th February 189*

## Lost

The lower halves of the Government Promissory Notes Nos 236782 and 236783, of the 4 per cent loan of 1865, for R500 each originally standing in the name of the Bank of Bengal, and last endorsed to General Dumber Shum Shere Jung Bahadur Rana the proprietor by whom they were never endorsed to any other person, having been lost notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor The public are cautioned against purchasing or otherwise dealing with the abovementioned securities

RAKHAL CHUNDER CHATTERJEE

*Secretary to the Representative of the Govt of Nepal*

## Estate R W PEARCE, Deceased

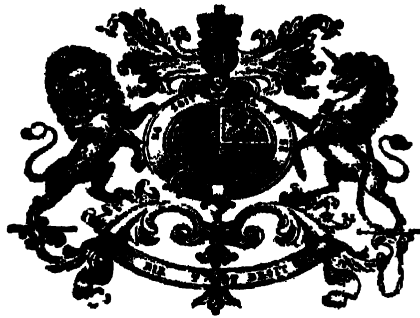
Notice is hereby given in pursuance of tion 320 of Act X of 1865 of the Legisl Council of India that all persons having cl against the estate of Robert Webb Pearce, merly of Howrah Carriage Superintender the East Indian Railway Company, are req to send in statements of their claims to the dersigned within one month from this after which time the assets of the estate wi distributed

HARRISS & SIMMONS

*Attorneys for the Execu*

CALCUTTA

*The 24th February 1890*



# The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 15 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

## PART IV

### Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th March 1890, and is hereby promulgated for general information —

### ACT NO VII OF 1890

*An Act to enable the Comptoir National D Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir*

WHEREAS certain persons have formed themselves into a Company at Paris for the transaction of banking business under the name of the Comptoir National D Escompte de Paris

And whereas the said Company was constituted and established under and by virtue of certain resolutions passed on the 3rd and 11th June 1889, by General Meetings of Shareholders

And whereas by the Articles of Association of the said Company it is provided (among other things) that the said Company may continue to exist and carry on business for a term of fifty years from the first day of May 1889 that the shareholders of the Company shall be responsible only to the amount of their shares respectively, that the rights and liabilities attached to each share shall follow its transmission into whatever hands it may pass and that the Company may establish Agencies or Branches as well in France as in the French Colonies and abroad, such Agencies to be organized and conducted in the same manner as the Comptoir National D Escompte itself,

And whereas Agencies of the said Company have been recently established in Calcutta and in Bombay,

And whereas on the thirtieth day of April, 1862, a Convention was concluded and signed at Paris between Her Majesty the Queen of Great Britain and Ireland and His Majesty the Emperor of the French, comprising the following Articles, that is to say *First*—The High Contracting Parties declare that they mutually grant to all Companies and other Associations commercial, industrial or financial constituted and authorized in conformity with the laws in force in either of the two countries, the power of exercising all their rights, and of appearing before the tribunals whether for the purpose of bringing an action or for defending the same, throughout the dominions and possessions of the other Power subject to the sole condition of conforming to the laws of such dominions and possessions *Second*—It is agreed that the stipulations of the preceding article shall apply as well to Companies and Associations constituted and authorized previously to the signature of the present Convention as to those which may subsequently be so constituted and authorized *Third*—The present Convention is concluded without limit as to duration Either of the High Powers shall, however be at liberty to terminate it by giving to the other a year s previous notice The two High Powers moreover, reserve to themselves the power to introduce into the Convention by common consent any modifications which experience may show to be desirable

And whereas it is desirable that effect should be given to the said Convention so far as the Comptoir National D Escompte de Paris and its Agencies now or hereafter established in British India are concerned

It is hereby enacted as follows —

Title extent and commencement

1 (1) This Act may be called the Comptoir National D Escompte de Paris Act 1890

(2) It extends to the whole of British India and

(3) It shall come into force at once

Definition

2 In this Act, unless there is something repugnant in the subject or context the expressions "Chief Manager of the Agencies in British India of the said Comptoir" and "Chief Manager include any person for the time being acting as Chief Manager of the said Agencies in British India of the Comptoir National D Es compte de Paris, or being or acting as Manager of such one of the same Agencies as may be situate within the jurisdiction of the Court in which the suit or proceeding mentioned in any of the sections of this Act may be instituted or carried on

Suits by or against Comptoir to be instituted in name of Chief Manager and not to abate on his death or removal

3 On and from the commencement of this Act all suits and other proceedings whatever, for any injury or wrong done to any moveable or immoveable property of the said Comptoir, in whomsoever the same may for the time being be vested, whether in the said Comptoir or in some person or persons in trust for the said Comptoir or upon or in respect of any present liability to the said Comptoir, or upon any bonds covenants, contracts or agreements which already have been or hereafter shall be given to or entered into with the said Comptoir, or to or with any person whomsoever in trust for the said Comptoir, or wherein the said Comptoir is or shall be interested, and also all instruments and petitions to found any adjudication of insolvency in any Court against any person indebted to the said Comptoir, and liable to have been made insolvent by the laws now or at any time hereafter in force relating to insolvents in British India and generally all other proceedings whatsoever to be commenced or carried on by or on behalf of the said Comptoir or wherein the said Comptoir is or shall be interested against any person whether such person is or shall then be a shareholder or partner of or in the said Comptoir or not shall and lawfully may be commenced and prosecuted in the name of the person who shall be the Chief Manager of the Agencies in British India of the said Comptoir at the time such suit or proceeding shall be commenced as the nominal plaintiff or petitioner for or on behalf of the said Comptoir and all suits and proceedings as well for subsisting as future accruing claims debts or demands to be commenced against the said Comptoir by any person, whether such person is or shall then be a shareholder or partner of or in the said Comptoir or not, shall be commenced and prosecuted against the Chief Manager as the nominal defendant or respondent for and on behalf of the said Comptoir, and the death, removal, resignation or any other act of such Chief Manager, or his bankruptcy or insolvency shall not abate or prejudice any suit or other proceeding commenced under this Act, but the same may be continued, prosecuted and carried on or defended in the name of any other the Chief Manager

In criminal proceedings property of Comptoir to be describable as property of Comptoir or Chief Manager

4 On and from the commencement of this Act, in all criminal proceedings instituted or carried on by or on behalf of the said Comptoir, for fraud or injury upon or against the said Comptoir, or for any offence whatever relating to any money, notes bills effects securities or any moveable or immoveable property of the said Comptoir, or for any other offence against the Comptoir, it shall be lawful to state such mc notes, bills, effects and securities, and c moveable and immoveable property, in wh soever the same may be vested, whether in said Comptoir, or in some person or persor trust for the said Comptoir, to be the mo notes bills effects and securities or prop of the said Comptoir, or of the Chief Man of the Agencies in British India of the Comptoir, and any offence committed intent to injure or defraud the said Com shall and lawfully may in such proceeding said to have been committed with intent to in or defraud the said Comptoir or such Chief M ager and any offender may thereupon be law convicted of any such offence and in all c proceedings, in which before the commencer of this Act, it would have been necessar state the names of the persons composing said Comptoir, it shall be lawful and sufficie state the name of such Chief Manager and death, resignation or removal of such C Manager shall not abate or render defectiv in anywise affect or prejudice such crim proceedings

Suit against the Comptoir on contract not to be defeated because plaintiff is a partner

5 No suit which may be commenced in Court in British I against the said Comp or the Chief Manage the Agencies in Br India of the said Comp upon or arising out of any contract ent into by or on behalf of the said Comptoir be in any wise affected or defeated by re of the plaintiff therein or of any other pe who may be in any wise interested in such being a shareholder or partner of or in said Comptoir but any shareholder or par of or in the said Comptoir shall have same right of suit and remedy to be ceeded in and enforced in the same mar against the said Comptoir or such Chief Man upon any contract, and upon and for any d damage or demand whatsoever which he m have had if he had been a stranger, and n shareholder or partner of or in the said Co toir

Suit by Comptoir on contract not to be defeated because defendant is a partner

6 No suit commenced by virtue of this by or on behalf of the Comptoir in the name the Chief Manager upo arising out of any cont whatsoever, entered int or on behalf of the said Comptoir or for recovery of any debt damage or demand w soever due or owing to the said Comptoir for any other cause or any other acco shall be in any wise affected or defeated b by reason of the defendant therein, or person or persons who may be in any interested in such suit being a shareho or partner of or in the said Comptoir, the said Comptoir shall and may have the s right of suit and remedy to be proceeded in enforced in the same manner against any sh holder or partner of or in the said Comp either alone or jointly with any other per upon any contract, and upon and for any c damage or demand whatsoever, which the Comptoir might have had if such cause suit had arisen with a stranger and not a shareholder or partner of or in the said Co toir

7 The Chief Manager of the Agencies in British India of the said Comptoir shall have an office for the transaction of the business of the Comptoir He shall cause a memorial, in the form and to the effect set forth in Schedule A, or as near thereto as the circumstances of the case will admit of, verified by a declaration in writing made by him before a Judge of the High Court of Judicature within the jurisdiction of which his office is situated, to be enrolled amongst the records of the said High Court Such memorial shall prior to being enrolled, be signed by the Chief Manager, and shall be accompanied by or have annexed thereto or endorsed thereon, copies of the resolutions, notarial acts, articles and other instruments under which the said Comptoir is established, and copies of the various rules under which the business of the said Comptoir is conducted The memorial shall set forth the situation of the office of the Chief Manager, and of every other office and place in British India in or at which the business of the said Comptoir is carried on and it shall contain a statement of the amount both of the nominal and of the paid up capital, the number of shares into which the capital is divided the amount of each share and the amount of capital (if any) which the said Comptoir shall have set aside for working capital in British India and if the last mentioned capital is other than money then a statement of how it stands invested, and in whose name

*Chief Manager to cause a memorial to be enrolled containing certain particulars*

8 No memorial shall be enrolled unless the authority of the Chief Manager by whom it is signed and the copies of the resolutions, notarial acts, articles and other instruments accompanying the memorial shall be authenticated by the signature and seal of a notary public in France, and countersigned by Her Britannic Majesty's Consul General in Paris for the time being

*Authority of Chief Manager to be authenticated*

9 Whenever any new Chief Manager of the Agencies in British India of the said Comptoir shall be appointed or any change in, or addition to any of the facts stated in any memorial which may have been enrolled shall take place, a like memorial in the form and to the effect set forth in Schedule B, verified as aforesaid shall, within twelve months after such appointment, change or addition shall have been made be enrolled as aforesaid, specifying the name and description of such new Chief Manager and containing a statement of the change or addition which may have taken place in the facts aforesaid

*Memorial of change of Chief Manager or in facts set forth in former memorial to be enrolled*

10 If any declaration made for the purpose of verifying a memorial under this Act shall be false or untrue in any material particular the person wilfully making such declaration shall be guilty of an offence within the meaning of section 199 of the Indian Penal Code

*False declaration an offence under the Penal Code*

11 Until such memorial as first hereinbefore mentioned shall have been duly verified and enrolled no suit shall be brought by the said Comptoir under the authority of this Act, and until the memorial by this Act required to be verified and enrolled in the event of the appointment of a new Chief Manager of the Agencies in British India of the said Comptoir shall have been duly verified and enrolled the person whose name shall appear in the last memorial which shall have been duly verified and enrolled shall be liable to all such suits and executions upon judgment or decree and other proceedings under this Act, and in the same manner, as if he had not ceased to be such Chief Manager and as if no new Chief Manager had been appointed

*Comptoir not to sue till enrolment of memorial and person named in last memorial to remain liable till enrolment of fresh memorial*

12 An examined copy of every memorial enrolled pursuant to this Act certified to be a true copy by and under the hand and signature of a Registrar for the time being of the High Court of Judicature in which the same shall have been enrolled, shall be received in evidence as proof of the contents of such memorial and proof shall not be required that the person by whom the memorial purports to be verified was the Chief Manager at the time of such verification

*Examined copy to be a proof of contents of memorial*

13 Execution on every judgment, decree and order made or pronounced in any suit or proceeding in any Court in British India against the Chief Manager shall and may be issued and enforced against any property in British India belonging to the said Comptoir All the provisions of the Code of Civil Procedure as to the attachment of property before judgment and after judgment shall in all suits against the Chief Manager have full force and effect as regards property in British India belonging to the said Comptoir So long as the full amount recoverable by any person under any judgment, decree or order shall not have been recovered no execution issued from any Court in British India nor anything in this Act shall in any way prejudice or injure the right of such person to proceed in France under the privileges and powers reserved to British subjects by and under the said Convention of the thirtieth day of April 1862, for the recovery of the amount unrecovered

*Judgment or order against Chief Manager how to be executed*

*XIV of 1882*

14 No person having or claiming to have any demand upon or against the said Comptoir shall when the same has been so determined as to have been pleadable in bar against such person, bring more than one suit in respect of such demand and the proceedings in any suit which may have been brought against the Chief Manager under the authority of this Act if so determined, may be pleaded in bar of any suit in any Court in British India for the same cause against the same or any other Chief Manager and in case of any demand which the said Comptoir now has or hereafter may have upon or against any person, whether a shareholder of the said Comptoir or not and which shall have been determined in any suit commenced or prosecuted by the Chief Manager, the proceedings in such suit may be pleaded in bar of any other suit, in any such Court as aforesaid for the same demand which may be commenced or prosecuted by the same or any other Chief Manager

*No person to bring more than one suit for the same demand against any Chief Manager nor the Comptoir against any other person*

SCHEDULE A

(*See section 7*)

Memorial made the day of by the Chief Manager of the Agencies in British India of the Comptoir National D'Escompte de Paris, pursuant to the Comptoir National D Escompte de Paris Act 1890, setting forth the particulars prescribed by section 7 of the said Act

Situation of office of Chief Manager
Situation of other offices and places in British India
Entire nominal capital of the Comptoir
Paid up capital
Number of shares
Amount of each share
Amount of capital set aside for operations in British India
Mode in which the same is invested
Name in which the same is invested

I, *A B*, Chief Manager of the Agencies in British India of the Comptoir National D Escompte de Paris do solemnly and sincerely declare, to the best of my knowledge and belief, that the above written memorial is true in all respects

(Sd) *A B*

Declared before me, a Judge of the High Court of Judicature at

SCHEDULE B.

(*See section 9*)

Memorial made the day of the Chief Manager of the Agencies in Brit India of the Comptoir National D'Escomp de Paris, pursuant to the Comptoir Natior D'Escompte de Paris Act, 1890, setting fo particulars of change or changes as prescrit by section 9 of the said Act

Name and description of new Chief Manag

or

New situation of office of Chief Manager,

or

Other change or changes

I, *C D*, Chief Manager of the Agencies British India of the Comptoir National D compte de Paris, do solemnly and sincere declare, to the best of my knowledge and beli that the above written memorial is true in respects

(Sd) *C D*

Declared before me, a Judge of the Hi Court of Judicature at

S HARVEY JAMES,
*Secretary to the Government of Ind*



# The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 15 1890

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## PART V

s introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22

### GOVERNMENT OF INDIA

### LEGISLATIVE DEPARTMENT

he following Report of the Select Committee on the Bill to amend Act XXV of 1867 was ited to the Council of the Governor General of India for the purpose of making Laws and lations on the 14th March 1890 —

We, the undersigned Members of the Select Committee to which the Bill to amend Act XXV of 1867 was referred have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report with the Bill as amended by us annexed thereto

From Manager Chitrashala Press Poona dated 23rd January 1890 and enclosures apers No 1 ]
Telegram from Resident Hyderabad No 54G dated 12th February 1890 [Paper o 2 ]
From Chief Commissioner Ajmere Merwara No 209C —690 dated 8th February 1890 d enclosure [Papers No 3 ]
From Secretary to Chief Commissioner Coorg No 178—2949 dated 8th February 90 [Paper No 4 ]
From Officiating Secretary to Chief Commissioner Central Provinces No 54C dated th February 1890 [Paper No 5 ]
From Officiating Secretary to Chief Commissioner Burma No 392—2L dated 14th bruary 1890 [Paper No 6]
From Secretary Sat Sabha Lahore No 35 dated 12th February 1890 [Paper No 7 ]
From Chief Secretary to Government Madras No 271 dated 13th February 1890 and closures [Papers No 8 ]
From Chief Secretary to Government Bombay No 833 dated 21st February 1890 and closures [Papers No 9 ]
From Registrar High Court, Calcutta No 465 dated 24th February 1890 [ Paper 10 ]
From Officiating Secretary to Chief Commissioner Assam No 649J dated 20th Feb ary 1890 and enclosures [Papers No 11 ]

2 We consider that it will be sufficient for a printer to submit one copy stead of two copies, of each book for the use of the Government in India We have cordingly proposed to dispense with the copy which was to have been at the disposal of e Governor General in Council

3 We have made a few other amendments in the Bill, but none of them are of such portance as to call for further remark

4 The publication ordered by the Council has been made as follows —

*In English*

| *Gazette* | *Date* |
|---|---|
| Gazette of India | 21st December 1889 |
| Fort Saint George Gazette | 7th January 1890 |
| Bombay Government Gazette | 2nd January 1890 |
| Calcutta Gazette | 25th December 1889 |
| North Western Provinces and Oudh Government Gazette | 28th December 1889 |
| Central Provinces Gazette | 28th December 1889 |
| Burma Gazette | 4th January 1890 |
| Assam Gazette | 4th January 1890 |
| Coorg District Gazette | 1st February 1890 |

*In the Vernaculars*

| *Province* | *Language* | *Date* |
|---|---|---|
| Madras | Kanarese | 28th January, 1890. |
| | Malayalam | 28th January 1890 |
| | Tamil | 4th February 1890. |
| | Telugu | 4th February 1890 |
| | Hindustani | 4th February 1890 |
| Bombay | Marathi | 23rd January 1890 |
| | Gujarathi | 23rd January, 1890. |
| | Kanarese | 23rd January 1890 |
| Bengal | Bengali | 21st January 1890 |
| | Hindi | 21st January 1890. |
| | Uriya | 23rd January 1890. |
| North Western Provinces and Oudh | Urdu | 25th January 1890 |
| Central Provinces | Hindi | 29th January 1890 |
| Burma | Burmese | 1st February 1890 |
| Assam | Bengali | 8th February 1890. |

5 We do not think that the measure has been so altered as to require re publication, and we recommend that it be passed as now amended

ANDREW R SCOBLE
PHIL. P HUTCHINS
SYUD AMEER HOSSEIN
R J CROSTHWAITE

*The 12th March, 1890*

## No. II.

*A Bill to amend Act XXV of 1867*

WHEREAS it is expedient to amend Act XXV f 1867 (*an Act for the regulation of Printing resses and Newspapers for the preservation f copies of books printed in British India and or the registration of such books*), It is here y enacted as follows —

Repeal of part of preamble to Act XXV 867.

1 In the preamble to the said Act the word ' three" is hereby repealed

2. In section 1 of the said Act in the definition of the word " Magistrate ", the words "and a Justice of the Peace" are hereby repealed

Repeal of part of section 1 Act XXV 1867

3. In section 6 of the said Act, for the words 'other Court within the local limits of whose ordin ary original civil jurisdic on" the words ' other principal Civil Court f original jurisdiction for the place where" hall be substituted

Amendment of section 6 Act XXV 1867

Substitution of new art for Part III Act XV 1867

4 For Part III (sections 9, 10 and 11) of the said Act the following shall be substituted, namely —

"PART III

' DELIVERY OF BOOKS

"9 Printed or lithographed copies of the whole of every book which shall be printed or litho graphed in British India after this Act shall come ito force together with all maps prints or ther engravings belonging thereto finished and oloured in the same manner as the best copies f the same, shall notwithstanding any agree ient (if the book be published) between the printer and publisher thereof be delivered by the printer at such place and to such officer as the Local Government shall by notification in the fficial Gazette, from time to time direct and ree of expense to the Government, as follows, hat is to say —

Copies of books print d after commencement f Act to be delivered ratis to Government

(*a*) in any case within one calendar month after the day on which any such book shall first be delivered out of the press, *one* such *copy* and,

(*b*) if within one calendar year from such day the Local Government shall re quire *the printer to deliver other such copies not exceeding two in number* then within one calendar month after the day on which *any* such requisition shall be made *by the Local Govern ment* on the printer, another such copy, or *two* other such copies, as the Local Government may direct,

the copies so delivered being bound, sewed or stitched together and upon the best paper on which any copies of the book shall be printed or lithographed

"The publisher or other person employing the printer shall, at a reasonable time before the expiration of the said month supply him with all maps, prints and engravings finished and coloured as aforesaid which may be necessary to enable him to comply with the requirements aforesaid

" Nothing in the former part of this section shall apply to—

(*i*) *any second or subsequent edition of a book in which edition no additions or alter ations either in the letter press or in the maps prints or other engravings belonging to the book have been made and a copy of the first or some preceding edition of which book has been delivered under this Act or*

(*ii*) any periodical work published in con formity with the rules laid down in section 5 of this Act

" 10 The officer to whom a copy of a book is delivered under the last foregoing section shall give to the printer a re ceipt in writing therefor

Receipt for copies delivered under last foregoing section

11 *The copy* delivered pursuant to clause (*a*) of the first paragraph of section 9 of this Act shall be disposed of as the Local Government shall from time to time determine

Disposal of copies delivered under section 9

' Any copy or copies delivered pursuant to clause (*b*) of the said paragraph shall be trans mitted to the British Museum or the Secretary of State for India or to the British Museum and the said Secretary of State as the case may be

5 For sections 16 and 17 of the said Act the following shall be sub stituted, namely —

Substitution of new sections for sections 16 and 17 Act XXV 1867

"16 If any printer of any such book as is referred to in section 9 of this Act shall neglect to deliver copies of the same pursuant to that section, he shall for every such default forfeit to the Government such sum not exceeding fifty ru pees as a Magistrate having jurisdiction in the place where the book was printed may on the application of the officer to whom the copies should have been delivered or of any person authorised by that officer in this behalf, determine to be in the circumstances a reason able penalty for the default and in addition to such sum such further sum as the Magistrate

Penalty for not delivering books or not supplying printer with maps

may determine to be the value of the copies which the printer ought to have delivered

"If any publisher or other person employing any such printer shall neglect to supply him, in the manner prescribed in the second paragraph of section 9 of this Act, with the maps, prints or engravings which may be necessary to enable him to comply with the provisions of that section, such publisher or other person shall for every such default forfeit to the Government such sum not exceeding fifty rupees as such a Magistrate as aforesaid may, on such an application as aforesaid, determine to be in the circumstances a reasonable penalty for the default, and, in addition to such sum such further sum as the Magistrate may determine to be the value of the maps, prints or engravings which such publisher or other person ought to have supplied

Recovery of forfeitures and disposal thereof and of fines

"17 Any sum forfeited to the Government under the last foregoing section may be recovered under the warrant of the Magistrate determining the sum, or of his [suc]cessor in office, in the manner authorised by [the] Code of Criminal Procedure for the time be[ing] in force, and within the period prescribed by [the] Indian Penal Code, for the levy of a fine

"All fines or forfeitures under this Part [of] this Act shall, when recovered, be dispose[d of] as the Local Government shall from time to t[ime] direct"

Amendment of section 18 Act XXV 1867

6 In section 18 of the said Act, for the wo[rds] and figure "pursuant [to] section 9' the words, let[ters] and figure "pursuant [to] clause (a) of the first paragraph of section [9"] shall be substituted

Repeal of section 22 Act XXV 1867

7 Section 22 of the sa[id] Act is hereby repealed

S HARVEY JAMES

*Secretary to the Government of Ind[ia]*

GOVERNMENT OF INDIA

## LEGISLATIVE DEPARTMENT

he following Report of the Select Committee on the Bill for the Prevention of Cruelty to ls was presented to the Council of the Governor General of India for the purpose of making and Regulations on the 14th March, 1890 —

WE, the undersigned, Members of the Select Committee to which the Bill for the Prevention of Cruelty to Animals was referred have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report with the Bill as amended by us annexed thereto

From Captain R C Temple dated 14th February 1890 [Paper No 1]
From Chief Commissioner Ajmere Merwara No 229 C —690 III dated 11th February ˋo [Paper No 2]
From Chief Secretary to Government Bengal No J 5—A 2 24 dated 14th February ˋo, and enclosures [Papers No 3]
From Mr P R Desai Pleader District Court Ratnagiri dated 6th February 1890 per No 4]
From Secretary to Chief Commissioner Coorg No 191—890 dated 12th February ˋo [Paper No 5]
From Under Secretary to Chief Commissioner Central Provinces No 933—41 dated h February 1890 and enclosures [Papers No 6]
From Secretary for Berar to Resident Hyderabad No 56G dated 14th Februa y o and enclosures [Papers No 7]
From Chief Secretary to Government Bengal No J 5 A —2 25 dated 21st February o [Paper No 8]
From Under Secretary to Chief Commissioner Burma No 585—4L dated 21st Febru 1890 and enclosures [Papers No 9]
Memorandum by Nawab Meer Mahomed Ally dated 5th March 1890 [Paper No 10]
From Acting Chief Secretary to Government Madras No 408 dated 4th March o and enclosures [Papers No 11]
From Officiating Secretary to Chief Commissioner Assam No 788J dated 4th rch 1890 and enclosures [Papers No 12]

2 *Section 1* —We have proposed to enable cal Governments to extend any part of the Act to any local area and to withdraw m operation in any local area any part of the Act which has been so extended

3 *Section 2* —We have defined "animal to mean any domestic or captured ani l

4 *Section 4* —We have proposed to make the practice of "phuká an offence wher r the operation may be performed

5 *Section 6* —We have here followed the Madras City Police Act 1888 and pro ed for disabled animals being sent to an infirmary and being detained there for care and atment at the cost of their owners until they are again fit for the work or labour on ich they have been ordinarily employed

6 We have removed the section which authorised police officers to arrest without rrant persons offending against the Act

7 *Sections 8 and 10* —We have proposed to authorise Commissioners of Police and strict Superintendents of Police, as well as Magistrates, to issue search warrants on in mation in writing We have also proposed to authorise them to direct the immediate truction of an animal in cases in which they are satisfied that the sufferings of the mal are such as to render such a direction proper

8 *Section 11* —We have provided that nothing in the proposed Act shall render it offence to kill any animal in a manner required by the religion or religious rites and ges of any race, sect, tribe or class

9 The publication ordered by the Council has been made as follows —

*In English*

| *Gazette* | *Date* |
|---|---|
| Gazette of India | 18th January 1890. |
| Fort Saint George Gazette | 4th February 1890 |
| Calcutta Gazette | 22nd January 1890 |
| Central Provinces Gazette | 25th January 1890 |
| Burma Gazette | 1st February 1890. |
| Assam Gazette | 1st February 1890 |
| Coorg District Gazette | 1st February 1890 |

*In the Vernaculars*

| *Province* | *Language* | *Date.* |
|---|---|---|
| Bengal | Bengali | 4th February, 1890. |
| | Hindi | 4th February, 1890. |
| | Uriya | 6th February 1890. |
| Central Provinces | Hindi | 19th February, 1890. |
| Burma | Burmese | 8th February 1890. |
| Assam | Bengali | 15th February, 1890 |

10 We do not think that the measure has been so altered as to require re publication, and we recommend that it be passed as now amended

PHIL P HUTCHINS
ANDREW R. SCOBLE.
MUHAMED ALI KHAN
DOORGA CHURN LAW
F M HALLIDAY

*The 13th March, 1890*

## No II

### *A Bill for the Prevention of Cruelty to Animals*

WHEREAS it is expedient to make further ovision for the prevention of cruelty to animals It is hereby enacted as follows —

Title extent and commencement, and supersession of other enactments.

1 (*1*) This Act may be called the Prevention of Cruelty to Animals Act 1890

(*2*) This section extends to the whole of British India *and the Local Government may, by notification in the official Gazette, extend, on and from a date to be specified in the notification, the whole or any part of the rest of this Act to any such local area as it thinks fit*

(*3*) When *any part of* this Act has been extended under *sub section* (*2*) *to a local area,* the Local Government may *by notification in the official Gazette* direct that the whole or any part of any other enactment in force in the local area for the prevention of cruelty to animals shall, except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings commenced, cease to have effect in *the local* area and such whole or part shall cease to have effect accordingly until the Local Government *by a like notification* otherwise directs

(*4*) *The Local Government may cancel or vary a notification under sub section* (*2*) *or sub-section* (*3*)

Definitions

2 In this Act, unless there is something repugnant in the subject or context —

(*1*) animal *means any domestic or captured animal* and

(*2*) street includes any way road lane, square court alley, passage or open space, whether a thoroughfare or not, to which the public have access

Penalty for cruelty to animals in public places or places for sale in such places of animals kill with unnecessary cruelty

3. If any person in any street or in any other place whether open or closed, to which the public have access or within sight of any person in any street or in any such other place,—

(*a*) cruelly and unnecessarily beats over drives overloads or otherwise ill treats any animal, or

(*b*) *binds or* carries any animal in such a manner or position as to subject the animal to unnecessary pain or suffering, or

(*c*) offers exposes or has in his possession for sale any live animal which is suffering pain *by reason* of mutilation, starvation or other ill-treatment, or any dead animal which *he has reason to believe to have* been killed in an unnecessarily cruel manner,

he shall be punished with fine which may extend to one hundred rupees or with imprisonment for a term which may extend to *three* months or with both [12 & 13 Vict c 92 s 18.]

Penalty for practising phúká.

*4 If any person performs upon any cow the operation called phúká, he shall be punished with fine which may extend to one hundred rupees or with imprisonment which may extend to three months or with both*

Penalty for killing animals with unnecessary cruelty anywhere

5 If any person kills any animal in an unnecessarily cruel manner, he shall be punished with fine which may extend to *two* hundred rupees or with imprisonment for a term which may extend to six months, or with both [Cf s. 3 (*1*) (*c*) ]

Penalty for employing anywhere animals unfit for labour

6 (*1*) If any person employs in any work or labour any animal which by reason of any disease infirmity, wound, sore *or other cause* is unfit to be so employed *or permits any such unfit animal in his possession or under his control to be so employed* he shall be punished with fine which may extend to one hundred rupees [Ben Act I 1869 s 5]

(*2*) *The Local Government may by general or special order appoint places to be infirmaries for the treatment and care of animals in respect of which offences against sub section* (*1*) *have been committed* [Mad Act III 1888 ss 54 et seqq ]

(*3*) *The Magistrate before whom a prosecution for such an offence has been instituted may direct that the animal in respect of which the offence is alleged or proved to have been committed shall be sent for treatment and care to an infirmary and be there detained until it is in his opinion or in the opinion of some other Magistrate again fit for the work or labour on which it has been ordinarily employed*

(*4*) *The cost of the treatment feeding and watering of the animal in the infirmary shall be payable by the owner of the animal according to such scale of rates as the District Magistrate or, in the case of an infirmary in a Presidency town the Commissioner of Police may from time to time prescribe*

(*5*) *If the owner refuses or neglects to pay such cost and to remove the animal within such time as a Magistrate may prescribe the Magistrate may direct that the animal be sold and that the proceeds of the sale be applied to the payment of such cost*

(6) *The surplus if any of the proceeds of the sale shall on application made by the owner within two months after the date of the sale be paid to him, but the owner shall not be liable to make any payment in excess of the proceeds of the sale*

en Act I 69 s 4]

Penalty for permitting diseased animals to go at large or to die in public places

7 If any person wilfully permits any animal of which he is the owner to go at large in any street while the animal is affected with contagious or infectious disease or without reasonable excuse permits any diseased or disabled animal of which he is the owner to die in any street, he shall be punished with fine which may extend to *one hundred* rupees

ct X 1882 38 39 & 40 t. c 77 3 *and* *t III 1867* ]

Search warrants

8 (1) If a Magistrate *of the first class* Sub-divisional Magistrate *Commissioner of Police or District Superintendent of Police* upon information *in writing* and after such inquiry as he thinks necessary has reason to believe that an offence against section 4 section 5 *or section 6* is being *or is about to be* or has been committed *in any place* he may *either himself enter and search or* by his warrant authorise any police officer above the rank of a constable to enter and search *the* place

of 1882

(2) The provisions of the Code of Criminal Procedure 1882 relating to searches under that Code shall, so far as those provisions can be made applicable, apply to a search under s[ub-]section (1)

Limitation for prosecutions

9 A prosecution for an offence against t[his] Act shall not be institut[ed] after the expiration of thr[ee] months from the date of the commission of t[he] offence

*Destruction of suffering animals*

*10 When any Magistrate Commissioner [of] Police or District Supe[r]intendent of Police h[as] reason to believe that [an] offence against this Act has been committed [in] respect of any animal, he may direct the i[m]mediate destruction of the animal if in [his] opinion its sufferings are such as to rend[er] such a direction proper*

*Saving with respect to religious rites and usages*

*11 Nothing in this Act shall render it [an] offence to kill any anim[al] in a manner required [by] the religion or religio[us] rites and usages of any race, sect tribe or cla[ss]*

*Provision supplementary to section 1 with respect to extent of Act*

*12 Notwithstanding anything in section [1] section 9 10 and 11 sha[ll] extend to every local ar[ea] in which any section [of] this Act constituting [an] offence is for the time being in force*

S HARLEY JAMES

*Secretary to the Government of India*



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Separate paging is given to this Part in order that it may be filed as a separate compilation

## PART VI

Debates of the Legislative Council of His Excellency the Governor General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT CAP 67

The Council met at Government House on Friday, the 7th March, 1890

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G, G M S I, G M I E, *presiding*
His Excellency the Commander-in Chief, Bart, V C, G C B, G C I E R A
The Hon'ble Lieutenant General Sir G T Chesney K C B, C S I C I E, R E
The Hon'ble A R Scoble, Q C, C S I
The Hon'ble Sir C A Elliott, K C S I
The Hon'ble P P Hutchins, C S I
The Hon'ble Sir D M Barbour, K C S I
The Hon'ble Rájá Durga Charn Laha, C I E
The Hon'ble Maung Ôn C I E, A T M
The Hon'ble Muhammad Ali Khan
The Hon'ble R J Crosthwaite
The Hon'ble Sir A Wilson, Kt
The Hon'ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C I E

### GUARDIANS AND WARDS BILL

The Hon'ble MR SCOBLE presented the Report of the Select Committee on the Bill to consolidate and amend the law relating to Guardian and Ward He said —

"This Bill was introduced nearly four years ago by my hon'ble friend Mr Ilbert, and, as the constitution of the Council has changed considerably since its introduction, I think it desirable, in presenting the Report of the Select

Committee, to say a few words as to the objects of the measure and t general scope of its provisions.

"The Hindu and Muhammadan, as well as the English, law lays down cert general principles regarding the relationship of guardian and ward, and t application of these general principles has been regulated by several enactmer of the Indian legislature Besides the numerous local Regulations and Ac constituting Courts of Wards for the different Provinces, and defining th powers and duties, there are several Acts of this Council making provision f the care of the persons and property of Hindu and Muhammadan minors n brought under the superintendence of these Courts Act XL of 1858 w passed with this object for the Bengal Presidency, and its operation extent also to the North Western Provinces and Oudh, the Punjab, Lower Burm the Central Provinces and Ajmere Act XX of 1864 reproduces for t Bombay Presidency, with some variations, the Bengal Act of 1858 Act IX 1861 amends the law for hearing suits relative to the custody and guardiansh of minors in British India generally As regards minors who are Europea British subjects, the Supreme Courts, and afterwards the High Courts, ha jurisdiction under their Charters, and Act XIII of 1874 provided for minors c this class resident in those parts of the country to which the jurisdiction of th chartered High Courts does not extend

"In 1881 the Bombay Government drew attention to certain defects ir Act XX of 1864 and suggested an amendment of the Act in order to remove difficulties which had been experienced in the administration of minors' estate under its provisions Examination showed not only that the Bombay criticism were sound as regards the particular Act in force in that Presidency, but tha several of them were applicable to the Bengal Act also, and that there wa room for material improvement both in the form and in the substance of the Acts generally Before taking action, however, Local Governments and othe authorities were consulted, with the result that the Bill now before the Counci was introduced by Mr Ilbert on the 12th of March, 1886

"In his speech on that occasion my hon'ble friend indicated with grea clearness the lines on which the Bill had been framed

Nothing he said 'can be further from my intention than to interfere with Hindu family customs or usages, or to force Hindu or Muhammadan family law into unnatura conformity with English law But on looking into the European British Minors Act which was framed with special reference to the requirements of what may be callec English minors, it appeared to me that almost all its simple and general provisions were applicable or might with a little modification be made applicable, to Hindu anc Muhammadan as well as to English guardians Accordingly what I have done has been to take as my model the European British Minors Act which is the latest anc fullest of the Indian Acts relating to guardians and to frame on its lines an Act applicable as a whole to all classes of the community, but containing a few provisions limited in their application to particular classes It is not intended by this measure tc make any alteration in Hindu or Muhammadan family law'

"In the second place, my hon'ble friend stated—

''The Bill will not repeal or supersede the enactments relating to the different Court of Wards The provisions of those enactments,' he said 'are intimately connected witl the administrative machinery of the different Provinces and it would be either impossible or at least very difficult to supersede them by a general Act applying to the whole o India They will accordingly be left outstanding The Bill will relate only to suct guardians as are appointed or recognized by the ordinary Civil Courts and there will be an express saving for the jurisdiction and authority of the different Courts of Wards'

"Lastly, my hon'ble friend proposed,

'in deference to what appear to be the views of the High Courts on this point, that the jurisdiction of the High Courts under their Charters is to be maintainec alongside of their jurisdiction under the Act'

"Since the Bill came into my hands the principles thus laid down have beer carefully adhered to Its provisions have been most attentively considered by two Select Committees, and it has been twice referred for opinion to Local Governments If it now fails of completeness as a consolidation of the law on the subject to which it relates, it is not for want of consideration, but because con sideration has shown the difficulties which stand in the way of complete treat

ment of so complicated a subject. *Ad ea quæ frequentius accidunt jura adaptantur*: exceptional cases must be left to be dealt with by the Courts of Law, as they arise

"I do not propose to take up the time of the Council with a minute examination of the provisions of the Bill, but merely to call its attention to some of its principal enactments

"In the first Chapter a minor is defined to mean a person who, under the provisions of the Indian Majority Act, 1875, is to be deemed not to have attained his majority That Act fixes the age of eighteen as the age of majority generally for persons domiciled in British India, but it postpones it to twenty-one years in the case of minors of whose person or property a guardian has been appointed by a Court of Justice or who is under the jurisdiction of a Court of Wards In the opinion of the Select Committee it was considered desirable to adopt this definition, rather than leave the matter open to discussion Where there is a distinct provision of the law upon any particular subject, it should, I think, unless the law is shown to require amendment, be followed in subsequent legislation Acting on this principle, while adopting the definition of European British subject given in the Code of Criminal Procedure, the Select Committee has extended that definition so as to include any Christian of European descent

"In Chapter II, which relates to the appointment of guardians, we have provided (section 6) that in the case of a minor who is not a European British subject nothing in the Act shall be construed to take away or derogate from any power to appoint a guardian of his person or property, or both, which is valid by the law to which the minor is subject And we provide that the Court may, upon proper application either appoint or declare a person to be guardian, when it is satisfied that it is for the welfare of a minor that the care of his person or the management of his property should be entrusted to a guardian We thus recognize both species of guardianship—that which arises independently of, as well as that which is created by, the action of the Courts The High Court of Calcutta had expressed the opinion that, 'without compelling a *de facto* guardian in every case to come to the Court for a certificate, the Bill should be so framed as to make it necessary for guardians of large estates to place themselves under the control and supervision of the Court ' A special reference was made to ascertain the general opinion of the public on this point, with the result that the Select Committee have not adopted the suggestion of the High Court The opposite view is tersely expressed in a letter from the Government of the North Western Provinces and Oudh —

'After carefully considering the suggestion of the Hon'ble the Judges of the High Court at Calcutta, the Lieutenant Governor is decidedly of the opinion that it is undesirable to add to the Guardians and Wards Bill any provision which would have the effect of making it compulsory in these Provinces to the guardians, even of large estates, to place themselves under the control of the Civil Courts The facilities afforded by the present draft Bill for bringing estates, where that course is desired in the interests of the minor, under the charge of the Civil Courts are, he considers amply sufficient Any legislation which made it compulsory instead of optional might have the effect of deterring in many cases the fittest persons from accepting responsibility which is of an onerous nature even when exercised independently and would add largely to the work of the Civil Courts without, as far as His Honour can see securing any material compensating advantage to the estates.

"To the same effect is the opinion of the Bombay Government —

"'It appears to the Governor in Council on a consideration of the advantages and disadvantages of the proposal that every *de facto* guardian of a minor and his estate should place himself under the superintendence of the Civil Courts, to be both needless and undesirable that such an enactment should be embodied in the Bill In cases of large estates or of complicated transactions, the *de facto* guardian will almost necessarily come to the Court for his own security or will be brought into the Court by persons interested in the minor or his estate If litigation and official interference can be avoided —and in many cases they are clearly unnecessary,—it is distinctly beneficial that they should be avoided The superintendence of a Court over the minute and detailed management of a considerable property or business cannot in the opinion of the Governor in Council be exercised without a great deal of expense, and must lead to elaborate explanations and measures for putting every transaction into an indisputable shape, such as are a serious clog on the effectual administration of ordinary affairs'

"The Lieutenant Governor of the Punjab is equally adverse to the proposal The Secretary to the Government of the Punjab writes —

''As the Bill now stands, no guardian is compelled of his own motion to place himself under the control of the Court, but the Judge is empowered to apply the provisions of the law on the application of the Collector, the relative or friend of a minor, or a person desirous of being or claiming to be, the guardian of the minor It is because the Bill does not compel the Court to appoint or declare a guardian except upon good cause shown that in Sir James Lyall s opinion its provisions are not unsuitable to the present circumstances of the Punjab If, however, the suggestion made by the Judges of the Calcutta High Court is accepted rendering it necessary that in certain cases the law shall be applied, the Lieutenant Governor would prefer that the provisions of the Act should not be applied to this province until extended by a Notification issued by the Government of India on the recommendation of the Local Government It must be remembered that in the Punjab there are no large zamindari estates of the character of those existing in the North-Western Provinces and in Lower Bengal, and the Collector of a Punjab district has ample opportunities of knowing whether the interests of a minor who owns considerable property demand the assistance of the Court to secure him from loss in the management of that property Therefore to compel all guardians of large estates to place themselves under the control and supervision of the Court would be to legislate for a condition of things scarcely existent in this province, where more interference than is absolutely necessary is to be deprecated

"Raja Rajendralala Mitra in a letter of 25th October, 1889, speaking from an intimate knowledge of the feeling of Native society on the point, writes —

'It is well known that private guardians are more economical and useful than official guardians, but that such offices being entirely gratuitous there is no temptation to accept them and every attempt to make them irksome by unnecessary multiplication of duties and responsibilities by calls for periodical accounts, securities and bonds is to cause a strong revulsion of feeling which would greatly reduce the number of eligible candidates Nor is it at all required in the interests of wards and out of regard for the wills of the testators who provide for the custody of their minor sons and daughters and their property The strongest point urged refers to the submission of periodical accounts but I am disposed to think it will be of little practical utility—a vain formality at best I know of no Court which will have the patience and the leisure necessary to go through the domestic accounts of little boys and, if it did it will in the absence of a contending party do nothing to prevent waste or peculation

"It appeared to the Select Committee that there was much force in these objections, and, while giving guardians every opportunity and inducement to place themselves under the control of the Court, we have not thought it necessary or desirable to compel them to do so

"Another important question has arisen with regard to the appointment of guardians of minors who are members of undivided Hindu families My valued friend, our late colleague Rao Saheb Vishvanath Narayan Mandlik, whose assistance in the earlier labours of the Committee on the Bill I desire gratefully to acknowledge, called attention to this difficulty when the Bill was introduced, and framed a section which he considered would meet the case He proposed that, when the Court had reason to believe that the interests of such a minor were in peril, it might appoint or declare a guardian to protect those interests, under such restrictions as would prevent him from interfering unduly with the powers of the managing member of the family But upon mature consideration the Select Committee have not accepted this suggestion, which, so far as they can ascertain, is not approved by the Hindu community generally It is well pointed out by Mr Bipin Krishna Bose, Government Pleader in the Central Provinces —

"'Where the property of a minor exists in no other shape than that of an interest in undivided property of a joint family governed by the Mitakshara, it is difficult to understand how a stranger can be introduced into the family to protect the interests of the minor without interfering with the powers of the managing member and in a manner changing the constitution of the joint family

'In a joint family under the Mitakshara there is absolute unity of ownership and no member can claim to have any specific portion of the family income paid over to him as his share All he can ask for is that he may be allowed the use of the family property along with the other members For those who are interested in the welfare of a minor member, and who desire to secure to him the full fruition of his rights in the family estate the only proper remedy is to procure for him a specific share by means of partition To introduce a stranger in the joint family with powers of interference which must from the nature of the case be to a great extent vague and undefined would only lead to discord

**and disunion, and is very unlikely to bring about better management of the family estate Generally, the self interest of the managing member, and where there are other adult members, their supervision over his action, and in many cases ties of natural love and affection, would ensure proper management of the family property, in the benefit of which the minor would participate Cases are rare where a managing member, by himself or in collusion with the other members, sets about wasting the family estate with a view to sacrifice the rights of a minor member Under the Dayabhaga, however the shares of the members are numerally defined before partition, and although the particular portion which constitutes a member s share remains in an unidentifiable condition until partition he may demand and obtain of the managing member his share of the family income In such a case no disruption of the joint family would ensue if the Court were to make provision through a specially appointed manager for the disposal of a minor member s share of the profits for his sole and exclusive benefit'**

"No special provision has therefore been introduced into the Bill to meet these cases, as an adequate remedy appears to be available under the existing law

"I have now disposed of the two main points of controversy which have arisen upon this Bill Recognizing the right of the parent to appoint by will or other instrument a guardian for his infant children, the Bill also recognizes the duty of the Court to appoint a guardian where none has been appointed, and to decide between conflicting claims when several persons assert a title to the guardianship The Bill lays down certain general rules for the guidance of Courts with respect to the considerations to be observed in appointing a guardian and the most important of these will be found in sections 12, 15, 17 and 19

"The third Chapter, relating to the rights duties and liabilities of guardians, is taken principally from the European British Minors Act, and a guardian is placed in reference to his dealings with the property of his ward on very much the same footing as an executor or administrator with regard to the property of a deceased person Section 33 provides that a guardian appointed or declared by the Court may apply to the Court for advice in the execution of his duties, and will be protected if he acts in good faith on that advice This provision will, it is believed, have the effect of inducing guardians especially where large estates are entrusted to them, voluntarily to place themselves under the supervision of the Court Section 39 points out the circumstances under which the Court may interfere to remove any guardian, testamentary or otherwise, from his guardianship

'The fourth Chapter contains supplemental provisions the most important of which are those which relate to suits brought or defended on behalf of minors by next friends or guardians *ad litem* These suits are often merely vexatious but are sometimes brought *bonâ fide* for the benefit of a minor whose guardian is either careless or corrupt Section 53 endeavours to guard against abuse of the power of interference by providing that if a minor has a guardian appointed or declared by a competent authority, a next friend shall not be allowed to institute any suit on behalf of the minor except upon notice to the guardian and upon satisfying the Court that it is for the welfare of the minor that he should be permitted to do so This it is hoped, will have the effect of preventing much unnecessary litigation '

## CHARITABLE ENDOWMENTS BILL

The Hon'ble MR SCOBLE also moved that the Report of the Select Committee on the Bill to provide for the Vesting and Administration of Property held in trust for charitable purposes be taken into consideration He said —

' The object of this Bill is to provide in India an officer capable of discharging, in regard to certain classes of charities, the functions which are discharged in England by the Official Trustee of Charitable Lands and the Official Trustees of Charitable Funds, and thus to diminish the difficulty and expense which would otherwise attend the devolution of charitable property

"The scheme of the Bill has, I am glad to say met with very general approval It is admitted that the appointment of such an officer will be a convenience and advantage, as it will have the effect of securing the *corpus* of the trust property without any interference on the part of the Executive Government with the administration of the trusts themselves But doubts have been

expressed in some quarters whether the Bill does not go too far, while others entertain the opinion that it does not go far enough

"When I introduced the Bill in June last I stated that the charitable purposes to which it would apply were limited in accordance with the policy which dictated Act XX of 1863, by which the Government of India relieved its officers from all duties involving any connection with mosques, Hindu temples and other similar religious establishments In the Bill as approved by the Select Committee these purposes include relief of the poor, education, medical relief and the advancement of any other object of general public utility, but do not include purposes which relate exclusively to religious teaching or worship It follows that the provisions of the Bill may apply to trusts for purposes partly charitable and partly embracing religious teaching, but I see no objection to this so long as the Treasurer is a bare trustee or custodian of the trust property, and the application of the Bill to a charitable endowment is dependent on the consent not only of the parties interested in the trust but of the Local Government The necessity for this two fold consent provides, in my opinion, every necessary safeguard against an improper use of the Bill that the most orthodox Hindu or Muhammadan or (I may say) Christian could require, and the important principle of non interference by Government with the religious institutions of the country is thereby fully maintained

"It may be satisfactory that I should quote to the Council the opinions on this point of some of the most important representative bodies among the Native community which show how public opinion is divided on the subject, and how premature it would be to reverse the policy which a quarter of a century ago transferred the protection of religious endowments from the executive to the judicial power The Secretary of the British Indian Association writes—

"After having carefully considered the provisions of the Charitable Endowments Bill my Committee are of opinion that it will remove a defect in our administrative agency the prejudicial effects of which are widely felt An officer exercising the functions similar to those of the Official Trustee of Charitable Funds in the United Kingdom is required for this country The Committee think that the proposed appointment of a Treasurer of Charitable Endowments would supply the want The provision empowering Local Governments to invest public officers with the powers and functions of a corporate office will further remove the inconvenience and legal disqualifications which at present attend the practice of making charitable endowments in favour of District Collectors and other public officers The proposed measure therefore commends itself to the approval of the Committee

'The Committee beg to observe with satisfaction that the Bill is confined to charitable endowments only They think it would be a mistake to extend it to religious endowments or to take under its purview endowments partly religious and partly charitable They believe however that it is not the intention of Government to widen its sphere in such way'

"The two Muhammadan Associations of Calcutta, on the other hand, would have preferred a larger application of the measure The Secretary to the Central National Muhammadan Association is directed by his Committee to say that they—

consider the Bill might have been amplified in scope so as to cover such endowments as are quasi religious in character

and the Secretary to the Muhammadan Literary Society writes that—

inasmuch as the Bill does not contemplate to bring under its operation the religious endowments, the Committee has nothing to say regarding the provisions contained therein Most of the existing Muhammadan endowments,' he adds as it appeared from the enquiry made by the Muhammadan Educational Endowments Committee which recently sat in Calcutta, are religious or quasi religious in their character and therefore the Committee of the Muhammadan Literary Society begs to submit that the Bill in its present form does not provide against the malversation of such endowments Under the Muhammadan law it is one of the legitimate functions of the ruling Power to protect endowments from misappropriation and the Committee would respectfully, but earnestly, suggest that the Bill be so extended as to meet the want which has been felt by the Muhammadan community since the repeal of Regulation XIX of 1810

"It is clear from these communications that opinions are as divergent as ever But, while I sympathize with the desire of the Muhammadan community

in Bengal to secure better management for their charitable endowments, I must remind them that the prevention of malversation is not the object of this Bill

"The question of the management of such institutions was dealt with by Act XX of 1863, and it is not the fault of the Legislature if full advantage has not been taken of its provisions When the Regulation of 1810 was repealed, the control of local committees was substituted for that of Government officers, in the hope that mosques, temples and other religious establishments would be conducted thenceforward in accordance with the general wishes of those most closely interested in their maintenance If this result has not been attained, it is not the fault of the law but of a failure on the part of the communities themselves to avail themselves of it The present Bill advisedly abstains from restoring the responsibility of Government in these matters, and this is, I think, in accordance with public opinion generally The Collector of Surat took the opinions of the representatives of the three main religious bodies in that city—Parsis, Muhammadans and Hindus—on the Bill The Parsi was ready to give it a liberal interpretation, but 'both the Musalman and the Hindu gentlemen were much against any semblance of interference with religious endowments', and this, I am disposed to believe, fairly represents the state of feeling all over the country

'Coming now to the proposals of the present Bill section 3 provides that the Governor General in Council may appoint an officer of the Government by the name of his office to be Treasurer of Charitable Endowments for the territories subject to any Local Government It is intended that the Comptroller General shall fill this office in Bengal, and the Accountants General in Madras and Bombay For the purposes of the Bill each of these officers will be a corporation sole, having perpetual succession and a corporate seal, and his duty will simply be to hold any property vested in him as a bare trustee The high position of this officer will be a sufficient guarantee that the property will be safe in his hands, but provision is made in section 9 for the publication of his accounts, and in section 13 for the form in which they are to be kept and the mode in which they are to be audited As the keeping of these accounts, the charge of investments, the collection of income and the performance of other duties which will fall on the Treasurer will be a cause of expense which cannot rightly be charged against the public revenue, the Governor General in Council is empowered to prescribe the fees which shall be paid for these services

The manner in which charitable endowments falling within the scope of the Bill may be brought under its operation is described in sections 4, 5 and 6 of the Bill The services of the Treasurer may be made available both for existing, and for entirely new, trusts Where property is already held in trust the person or persons acting in the administration of the trust, or a majority of them, and where it is intended to devote property to a charitable purpose the person or persons proposing so to devote it, may apply to the Local Government that the property may in either case be vested in the Treasurer and a scheme settled for its administration The Local Government may thereupon, if it thinks fit, proceed to settle a scheme, giving effect to the wishes of the author of the trust so far as they can be ascertained and as is reasonable, and the scheme so settled will not be liable to be questioned in any Court To this proposal a good deal of objection has been taken, it is said that the Local Government has not the knowledge or experience necessary to deal with such matters, and that they ought to be left to be dealt with by the Courts of law But it must be borne in mind that no one need come to the Local Government unless he likes, and that those who do come will not be without good reasons for preferring the simple and inexpensive procedure provided by the Bill It is not contemplated or intended that a Local Government should interfere in any case of doubt or dispute, and I should imagine that it would always consult its Advocate General or other Law Officer before taking action upon any application The jurisdiction of the Courts in contentious cases will be left untouched, in cases where there is no contest, it is surely not necessary to compel a resort to the Courts

'Nor does it appear to be necessary that the Treasurer should be placed under the control of the Court rather than of the Government He will have

nothing to do with the administration of the charity funds, he will simply hand over the income to the persons who, under the scheme, are entrusted with its administration, but who, in their turn are left subject to the ordinary law in regard to the malversation or misappropriation of any funds that may come to their hands In order to avoid any doubt on this point the authority of the Advocate General at a Presidency to take action in regard to any charity is expressly reserved by section 15 of the Bill"

The Hon'ble MR HUTCHINS said —

"With Your Lordship's permission I wish to say a few words regarding the applicability of this Bill to religious endowments

"In 1863 the Executive Government divested itself and its officers of all powers and obligations connected with the administration of religious trusts and institutions The powers and duties which till then had devolved on the Board of Revenue and District officers were transferred to committees, and are, or ought to be, exercised by these committees subject only to the control of the District Courts We hear a good deal about the inefficiency of these committees but I am disposed to agree with my hon'ble friend that, if there has been a failure, it has not been the fault of the law but is principally, if not entirely, due to inertness and indifference on the part of those interested in the institution The law provides abundant means for enforcing through the Court the proper discharge of their duties both by the supervising committee and by the manager in direct charge I speak on this point from more than ten years' experience in the chief Court of a district containing two of the wealthiest and most venerated temples of the south—those of Madura and Rameswaram It happens that these are good examples of the two great classes into which religious establishments were divided by the Act of 1863, the pagoda of Madura falling under section 3 of that enactment, while that at Rameswaram comes under section 4 The latter class is far more difficult to deal with, but this was the case even before the legislation of 1863 Both these temples came before me judicially on more than one occasion, and I may say without any fear of contradiction that the result especially to that at Madura, was highly advantageous, that the orders issued effected a great improvement in the general management, and that in particular the funds were properly invested and the accounts reformed and periodically published in a manner which any one interested could understand

'There is certainly no chance whatever that the Government will consent to reverse or materially modify its policy of non interference, but it seems open to question whether there would be any serious objection to the corpus or principal fund even of a purely religious endowment being vested in some public officer as a bare trustee or custodian This could hardly be said to amount to interference with the trusts themselves and it seems to me—I am speaking for myself alone, and even for myself I do not express any decided opinion, but it seems to me—that any unanimous or very general wish on the part of any of the main sections of the community, that their religious endowments should be treated in this way, would be entitled to great consideration at the hands of the Legislature

"Meanwhile, however when this Bill becomes law, it will be applicable to trusts for charitable purposes, but not to trusts exclusively for the purpose of religious teaching or worship, and perhaps it is desirable that I should explain by means of an illustration what I understand to be the true import of this definition It implies that it will not be a fatal objection that one of the objects is to promote religious teaching or to provide for religious worship The best illustration which I can offer is the case of Diocesan schools which the Committee had in view when it framed the definition The purpose for which Diocesan schools have been established is not so much to give religious instruction as to prevent general education from being wholly secularized there is some direct religious teaching, and the work of each day is begun and ended with some act of Christian worship, but the main aim and object is to impart a sound general education, pervaded throughout with a moral and religious tone The funds of any trust founded on a mixed basis of this character may certainly be vested in the Treasurer, and the Local Government will be competent to sanction a scheme for its management

On the other hand, purposes exclusively religious are expressly excluded, and of course Local Governments will not permit any colourable evasion of the principle In other words, if it should appear that the trust has been constituted mainly for a religious purpose, but that in order to bring it within the Act some secular purpose has been superadded, the application to vest the property in the Treasurer will be rejected Doubtful cases must be expected to occur, but I am at present disposed to think that a safe rule to follow, while the law remains as enacted in this Bill will be to grant the application only in respect of the secular objects where these can be severed from the religious purpose with which they are combined, while where they are all so incorporated together as to be incapable of separation the application should generally be rejected if the greater, or even a large and substantial, part of the fund is to be expended on a direct religious purpose Certainly no trust should be accepted which involves the framing of a scheme regarding the detailed conduct of religious teaching or worship

"I have thought it desirable to make these few observations because the powers to be vested in Local Governments are to be subject to the control of the Governor General in Council, and such control will have to be exercised in the Home Department It will probably be desirable that the Government of India should be consulted before Local Governments undertake any trusts which are not clearly within the somewhat indefinite boundary line which has been enunciated "

The Motion was put and agreed to

The Hon'ble MR SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to

## COMPTOIR NATIONAL D ESCOMPTE DE PARIS BILL

The Hon'ble MR SCOBLE also moved for leave to introduce a Bill to enable the Comptoir National D Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir He said —

"This is in the nature of a private Bill and is a reproduction, in favour of the Comptoir National D'Escompte de Paris of the legislation of 1864 and 1867 in favour of the Comptoir D Escompte de Paris which has gone into liquidation

"The Comptoir National D Escompte de Paris is a French Banking Company, having its seat in Paris and constituted under French law, which carries on business in British India The provisions of the Indian Companies Act are not applicable to such a Company, but under a treaty entered into, on the 30th April, 1862, between Her Majesty the Queen and the Emperor of the French it was among other things agreed that the High Contracting Parties should mutually 'grant to all Companies and other Associations, commercial industrial or financial, constituted and authorized in conformity with the laws in force in either of the two countries, the power of exercising all their rights, and of appearing before the tribunals, whether for the purpose of bringing an action or for defending the same, throughout the dominions and possessions of the other Power, subject to the sole condition of conforming to the laws of such dominions and possessions'

"The object of the Bill is to give the Comptoir National the benefit of this stipulation It is clearly necessary, for the protection of this Bank and of those who have dealings with it, that no technical difficulties should stand in the way of its suing or being sued The Bill accordingly provides that suits may be brought by or against the Comptoir National in the name of its Chief Manager, and under this designation is included an acting Chief Manager, and any person being or acting as Manager of the local Agency situated within the jurisdiction of the Court in which proceedings are taken Analogous provisions are introduced for the purpose of facilitating criminal prosecutions For the protection of persons dealing with the Comptoir National, the Chief Manager is required from time to time to file in the High Court memorials containing certain specified

particulars, from which the public may derive information as to its constitution and operations In all these respects the Bill follows the lines of Act VIII of 1864 and Act IX of 1867 under which the Comptoir d'Escompte worked satisfactorily for upwards of twenty years"

The Motion was put and agreed to

The Hon'ble MR SCOBLE also introduced the Bill

The Hon'ble MR SCOBLE then moved that the Bill be taken into consideration at the next meeting of the Council

The Motion was put and agreed to

The Council adjourned to Friday, the 14th March, 1890

S HARVEY JAMES,
*Secretary to the Govt of India,*
*Legislative Department*

FORT WILLIAM,
*The 11th March, 1890*

GOVERNMENT OF INDIA

## LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 AND 25 VICT CAP 67

The Council met at Government House on Friday, the 14th March, 1890

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G, G M S I, G M I E, *presiding*
His Excellency the Commander in Chief, Bart, V C, G C B, G C I E, R A
The Hon'ble A R Scoble, Q C C S I
The Hon ble Sir C A Elliott, K C S I
The Hon ble P P Hutchins, C S I
The Hon ble Sir D M Barbour, K C S I
The Hon ble Syud Ameer Hossein, C I E
The Hon'ble Rájá Durga Charn Laha, C I E
The Hon'ble Maung Ôn C I E, A T M
The Hon ble Muhammad Ali Khan
The Hon'ble R J Crosthwaite
The Hon'ble Sir A Wilson, Kt
The Hon ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C I E

## ACT XXV OF 1867 AMENDMENT BILL

The Hon'ble MR HUTCHINS presented the Report of the Select Committee on the Bill to amend Act XXV of 1867 (*Printing presses and Books*)

## PREVENTION OF CRUELTY TO ANIMALS BILL

The Hon'ble MR HUTCHINS also presented the Report of the Select Committee on the Bill for the Prevention of Cruelty to Animals

## COMPTOIR NATIONAL D'ESCOMPTE DE PARIS BILL

The Hon'ble MR SCOBLE moved that the Bill to enable the Comptoir National D'Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir be taken into consideration He said —

"I have nothing to add to the statement which I made when I explained the objects of the Bill"

The Motion was put and agreed to

The Hon'ble MR SCOBLE also moved that the Bill be passed

The Motion was put and agreed to

The Council adjourned to Friday, the 21st March, 1890

S HARVEY JAMES,
*Secretary to the Govt of India,*
*Legislative Department*

FORT WILLIAM,
*The 14th March, 1890*

SUPPLEMENT TO



# The Gazette of India.

No 11 } CALCUTTA SATURDAY MARCH 15 1890

## OFFICIAL PAPERS

*A* SUPPLEMENT *to the* GAZETTE OF INDIA *w ll be p bli h l f om t me t ti ne t i ing ch Ofic al Pape s and nformation a the Gov m nt f Ind a m y l m t b f int e t t tl Publ a l a nay u fully be m ide known The Deb t f th L g at o C u il of H Ex ell i y the Gov n G al w ll in futu be publi hed in* PART VI *of the* GAZETTE

*Non Sub r be t tl* GAZETTE *may ec iv the* SUPPLEMENT *sepa at l a p ym nt f fi kube p annu n if deliver d in Calcutta ght kub f t by l st Th* SUPPLEMENT *i P rt* VI *f th* GAZETTE *c n al be sub scribed for sep t ly n a p ym nt f Kub x per ann m f d l e l n C l tt k p f nt by P st*

*N Offic al O de N tifc t the Publi t f wh h n t* GAZETTE OF INDIA *equi d by law which it has b en u t na y t publ sh in the* CALCUTTA GAZETTE *w ll l n l i d th* SUPPLEMENT *F u h Orders and N t fi ati n th body f t* GAZETTE *m t be l k d t*

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

## Weekly Report on the State of the Season and Prospects of the Crops

**Madras** —No report received

**Bombay** —*For week ending 12th March* —Slight rain in Khandesh and Sholapur Crops damaged by blight, frost or locusts in a few talukas of Sind and below average in Poona and Satara Cotton in Dharwar blighted and *jowari* in Ahmednagar withering Crops otherwise satisfactory

**Bengal** —*For week ending 11th March* —Rain in almost every district but generally of not much importance, except in Behar and Chota Nagpore, where the falls were rather more general More rain wanted in the Rajshahye and Chittagong divisions for cultivation of autumn rice jute and other early crops *Rabi* crops being gathered, and generally reported on well Spring rice doing well Opium collection proceeding but has somewhat suffered from rain A good crop of tobacco being gathered, and sugar manufacture in many districts reported to be satisfactory In Behar indigo sowings in progress Prices of rice continue almost stationary According to latest account from Balasore Collector, 401 coolies employed on 2nd and 3rd miles of Bahimagar Talpada road, and 50 persons, chiefly widows, orphans, and lepers, receiving gratuitous relief from private funds

**North-Western Provinces and Oudh** —*For week ending 12th March* —Cloudy weather continues and slight showers have fallen in most districts Hail fell in the Banda and Jhansi districts but no injury from it is reported Irrigated crops generally promise well, but the outturn of dry crops will be light Poppy prospects are fair From Kumaon only is any scarcity of food stocks reported, but prices are unsteady and tend upwards

**Punjab**—*For week ending 12th March*—Rain has fallen in all districts except Multan and Dera Ismail Khan Prices rising in six districts and stationary in others Sowings of extra *rabi* and ploughing for *kharif* in progress in some districts Crops are suffering in most districts for want of rain The wheat crop will fail in Amballa if rain does not fall soon Fodder sufficient except in Hissar, Jullundur, Sialkot, Lahore, Shahpur and parts of Multan and Rawal pindi

**Central Provinces**—*For week ending 12th March*—Weather somewhat cloudy with slight showers of rain *Rabi* crops being harvested Prospects continue generally favourable Prices steady

**Burma.**—*For week ending 8th March*— A little rain fell in Rangoon and Tavoy districts The crop prospect is generally good The price of paddy has risen in Pegu, Tharrawaddy Prome and Henzada and has fallen in Thayetmyo, in the other districts there have been no fluctuations

**Assam**—*For week ending 12th March*—Weather windy Rainfall slight Ploughing for summer rice and crushing of sugarcane continue, gathering of mustard nearly over, pruning of tea nearly finished

**Mysore and Coorg**—*For week ending 12th March*—No report received for Mysore

Slight rain has fallen generally in South Coorg which is favourable for coffee blossom

**Berar and Hyderabad**—*For week ending 12th March*—Slight rain in Berar Weather warm and cloudy Harvesting of *rabi* continues Threshing commenced in some places Land being prepared for next season Fodder sufficient except in Ellichpur and Dariapur taluks Prices almost stationary

No report received for Hyderabad

**Central India**—*For week ending 12th March*—Rain fell in Bundelkhand Baghelkhand Western Malwa and Goona Crops and opium slightly damaged by rain and hail in Western Malwa, Goona and Baghelkhand Prices falling in Neemuch No other changes since last report

**Rajputana**—*For week ending 12th March*—Slight rain in Marwar, Jhallawar, Harowtee, Ajmere, Kerowli, Bhurtpore and Alwar, moderate in Jeypore Agricultural operations satisfactory except in Kerowli Standing crops good Slight damage done by hail in Jeypore Agricultural stock good Pasturage or fodder sufficient except in Marwar and Dholepore Prices steady generally

**Nepal**—*For week ending 6th March*— Slight showers fell during the week Weather cloudy Land is prepared for sowing rice and awaits an appreciable fall of rain

E C BUCK,

*Secretary to the Government of India*

GOVERNMENT OF INDIA

# PUBLIC WORKS DEPARTMENT

## RAILWAY TRAFFIC

## No XLVI OF 1889 90

### [illegible]PROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS

*N B* —As regards the figures in column *Total Receipts from 1st April to date* audited figures have been used as far as possible

| Railways | Week ending 23rd February 1889: Total mean length open | Week ending 23rd February 1889: Receipts Total | Week ending 23rd February 1889: Receipts Per mile open | Week ending 22nd February 1890: Total mean length open | Week ending 22nd February 1890: Receipts Total | Week ending 22nd February 1890: Receipts Per mile open | Total Receipts from 1st April 1888 to 23rd February 1889: Total | Total Receipts from 1st April 1888 to 23rd February 1889: Per mile open per week | Total Receipts from 1st April 1889 to 22nd February 1890: Total | Total Receipts from 1st April 1889 to 22nd February 1890: Per mile open per week | Total Increase in 1889-90 | Total Decrease in 1889-90 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | R | R | | R | R | R | R | R | R | R | R |
| *State Lines worked by Companies* | | | | | | | | | | | | |
| East India (a) | 1 526 | 9 47 412 | 621 | 1 526 | 9 66 188 | 633 | 3 97 76 763 | 555 | 3 95 32 077 | 551 | | 2 44 686 |
| Patna Gya | 57 | 1 33 | 194 | 57 | 10 770 | 183 | 4 36 39 | 162 | 4 53 794 | 169 | 17 402 | |
| Sindia | 75 | 1 48 | 34 | | (b) | | 3 31 674 | 94 | (b) | | | 3 31 674 |
| Rajputana Malwa | 664 | 4 45 248 | 268 | 1 672 | 3 80 000 | 227 | 1 68 35 897 | 215 | 1 73 4 061 | 221 | 4 78 174 | |
| Bengal Nagpur ( ) | 293 | 6 86 | 209 | 501 | (d)6 3 9 | 122 | 15 65 989 | 163 | (i)17 85 479 | 115 | 49( | |
| Southern Mahratta (e) | 854 | 77 570 | 91 | 979 | 77 687 | 79 | 35 67 04 | 89 | 37 23 533 | 87 | 5( 432 | |
| Ditto Mysore Section | 174 | 11 644 | 67 | 296 | 17 645 | 60 | 5 22 833 | 79 | 8 69 331 | 70 | 3,46 498 | |
| Indian Midland | 436 | (f)52 204 | 12 | 746 | (g)85 83 | 115 | (f)8 51 324 | 102 | (g)30 59 32( | 93 | 22 07 996 | |
| Villupuram-Guntakal Nellore Branch | 83 | 5 58 | 67 | 83 | 5 437 | 66 | 2 20 443 | 57 | 2 21 8 1 | 57 | 1 372 | |
| Bareilly Pilibhit | 30 | 2 147 | 71 | 30 | 3 76 | 93 | 8 93 | 50 | 98 478 | 61 | 17 385 | |
| TOTAL | 5 1(8 | 16 24 839 | 313 | 5 890 | 16 08 495 | 273 | 6 41 83 445 | 284 | 6 7 57 894 | 257 | 28 (8 449 | |
| *State Lines worked by Government* | | | | | | | | | | | | |
| North Western (h) | 386 | 4 82 052 | 202 | 2 370 | 4 98 5 8 | 210 | 2 8 96 661 | 204 | 2 58 34 037 | 233 | 2 37 3 6 | |
| Oudh and Rohilkhand | 69 | 1 23 424 | 187 | 692 | 1 71 428 | 48 | ( 33 (73 | 187 | 70 15 436 | 216 | 9 2 763 | |
| Bengal Central | 1 5 | 15 55 | 21 | 125 | 3 52 | 8 | ( 4( 474 | 110 | 6 62 631 | 113 | 1( 57 | |
| Warora Coal | 45 | 2 033 | 48 | 45 | 173 | 38( | 7 70 435 | 364 | 7 17 872 | 34 | | 52 563 |
| Eastern Bengal | 673 | 2 10 32 | 3 2 | 747 | 9 4( | 25( | 97 43 749 | 3 8 | 1 04 80 88( | 3 7 | 7 37 31 | |
| Nalhati | 27 | 2 278 | 84 | 27 | 2 465 | 9 | 91 633 | 75 | 9 459 | 75 | | 74 |
| Tirhoot | 273 | 37 210 | 136 | 273 | 58 899 | 2 ( | 4 96 695 | 125 | 19 18 045 | 156 | 4 21 350 | |
| Lucknow Sitapur Seramau | 105 | 6 382 | 66 | 105 | 8 300 | 79 | 2 36 598 | 48 | 3 11 373 | 63 | 74 775 | |
| Jorhat | 31 | 1 9( | 38 | 3 | 9( ) | 32 | 5 66 | 38 | 54 00 | 39 | | 505 |
| Cherra Companyganj | | | | | (i) | | (j)7 857 | 23 | (k)10 560 | 31 | 2 703 | |
| Burma (l) | 44 | 1 03 3( | 234 | 553 | 1 35 3( | 245 | 29 06 657 | 157 | 43 2 840 | 170 | 14 0( 183 | |
| TOTAL | 4 7[illegible]8 | 1 09 544 | 210 | 4 [illegible]67 | 1 96 2( | 2 1 | 4 43 4 598 | 201 | 5 14 09 734 | 226 | 64 (4 130 | |
| *Lines worked by Guaranteed Companies* | | | | | | | | | | | | |
| Madras | 840 | 1 64 5(7 | 196 | 84 | 1 6 682 | 192 | 76 43 538 | 194 | 8 38 577 | 209 | 5 9 039 | |
| South Indian | 654 | 33 045 | 151 | (54 | 95 (57 | 14( | 43 53 484 | 161 | 51 85 328 | 103 | 3 844 | |
| Great Indian Peninsula (m) | 1 447 | 8 64 315 | 598 | 1 447 | 8 94 012 | 6 8 | 3 4 94 5[illegible] | 535 | 3 23 47 815 | 478 | | 5 46 75 |
| Bombay Baroda and Central India (n) | 46 | 3 17 698 | 689 | 461 | 2 82 000 | 612 | 1 5 6 3 | 532 | 1 14 00 632 | 528 | | 1 5 3[illegible]8 |
| TOTAL | 3 4 | 14 46 225 | 4 5 | 3 4 | 4 33 35 | 42 | 0 6 07 648 | 385 | 5 71 72 352 | 359 | | 44 3[illegible] 06 |
| [illegible]AL (GUARANTEED AND [illegible] | 3 398 | 4( 80 608 | 305 | 14 265 | 41 4 107 | 290 | 17 07 42 631 | 28 | 17 56 39 980 | 271 | 48 97 269 | |
| [illegible]IMATED EXPENSES | | | | | | | 8 83 68 642 | 146 | 9 14 64 314 | 141 | 25 9 7 2 | |
| NET RECEIPTS | | | | | | | 8 18 74,049 | 134 | 8 4 75 636 | 130 | 23 01 587 | |
| *Assisted Companies* | | | | | | | | | | | | |
| Tarakeshwar | 22 | 6 372 | 290 | 22 | 7 432 | 338 | 2 5 383 | 242 | 47 5 5 | 40 | | 2 874 |
| Dibru-Sadiya | | | | | (i) | | (j)3 85 4 7 | 107 | (k)4 16 979 | 116 | 31 572 | |
| Bengal and North Western | 376 | 5 383 | 134 | 376 | 41 550 | 111 | 19 34 41 | 113 | 2 64 871 | 117 | 70 730 | |
| Rohilkhand Kumaon | 67 | 4 554 | 68 | 67 | 4 806 | 73 | 3 03 741 | 10 | 3 3 307 | 11 | 20 6 6 | |
| TOTAL | 4(5 | (1 309 | 132 | 465 | 53 848 | 11( | 29 33 ( 8 | 15 | 30 59 732 | 120 | 1 26 054 | |
| *Native States* | | | | | | | | | | | | |
| His Highness the Nizam's Guaranteed | 354 | 54 547 | 154 | 354 | 60 88 | 17 | 16 52 568 | 118 | 21 56 363 | 130 | 5,03 495 | |
| His Highness the Gaekwar's | 59 | 3 567 | 60 | 59 | 3 630 | 62 | 1 7 830 | 46 | 1 25 102 | 45 | | 2 7 8 |
| His Highness the Gaekwar's Viramgam Mehsana Vadnagar | 27 | 1 243 | 46 | 27 | 1 000 | 37 | 42 106 | 40 | 46 226 | 37 | 4 1 0 | |
| Bhávanagar-Gondal Junágarh Porbandar | 260 | 39 088 | 150 | 332 | 37 420 | 113 | 10 07 504 | 105 | 11 81 762 | 87 | 1 74 258 | |
| Morvi | 68 | 3 437 | 51 | 94 | 4 725 | 5 | 1 48 017 | 47 | 1 72 333 | 51 | 23 096 | |
| Jodhpore | 124 | 0 903 | 56 | 124 | 9 00 | 74 | 3 14 21 | 54 | 3 14,549 | 54 | 428 | |
| TOTAL | 89 | 1 08 845 | 122 | 990 | 1 10 163 | 117 | 32 32 706 | 90 | 39 96 35 | 92 | 7 63 269 | |

[illegible] the Dildarnagar [illegible] Railway
[illegible] with Indian Midland Railway
[illegible] the Katni Umaria Branch
[illegible] the Asansol Chakradharpur Section of the Bengal-Nágpur Railway
[illegible] the Bellary Kistna State Railway
[illegible] the Bhopal Itarsi State Railway

(g) Includes the Sindia and Bhopal Itarsi State Railways
(h) Includes the Amritsar-Pathánkot and Rajpura Bhatinda State Railways
(i) Return not received
(j) Total receipts from 1st April 1888 to 16th February 1889
(k) Total receipts from 1st April 1889 to 15th February 1890
(l) Includes the Toungoo-Mandalay extension
(m) Includes the Dhond Manmad Khámgaon and Amraoti State Railways
(n) Includes the Pátri Branch



M C BRACKENBURY, *Major, R E*,

*Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first eleven months of the official year 1889 90 and of the eighteen preceding years*

(In Thousands of Rupees)

FOR THE ELEVEN MONTHS APRIL TO FEBRUARY

| YEAR | Bengal | | | | Bombay | | | | Sindh | | | | Madras | | | | Burma | | | | Total British India | | | | | YEAR |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | On Imports of Liquors | On other Imports | On Exports | Total Revenue | On Imports of Liquors | On other Imports | On Exports | Total Revenue | On Imports of Liquors | On other Imports | On Exports | Total Revenue | On Imports of Liquors | On other Imports | On Exports | Total Revenue | On Imports of Liquors | On other Imports | On Exports | Total Revenue | On Imports of Liquors | On other Imports | Total Import Revenue | Export Revenue | Total Revenue | |
| 1871 72 | 9 67 | 66 57 | 23 12 | 99 36 | 5 74 | 44 09 | 4 22 | 54 05 | 1 4 | 1 26 | 2 04 | 4 34 | 3 46 | 11 53 | 12 85 | 27 84 | 1,55 | 4,06 | 17 79 | 23 40 | 21 46 | 1 27 51 | 1 48 9 | 60 02 | 2 08 99 | 1871-72 |
| 1872 73 | 10 92 | 63 46 | 25 56 | 99 94 | 5 11 | 40 48 | 3 39 | 48 98 | 97 | 1 6 | 1 84 | 3 97 | 3 56 | 11 27 | 10 34 | 25 17 | 2 78 | 4 77 | 28 32 | 35 87 | 3 34 | 1 21 14 | 1 44,48 | 69 45 | 2 13 93 | 1872 73 |
| 1873 74 | 10 27 | 60 67 | 20 39 | 91 33 | 5 85 | 45 55 | 3 63 | 55 03 | 1 22 | 93 | 1 13 | 3 28 | 3 44 | 1 72 | 3 26 | 29 42 | 3 03 | 4 79 | 22 32 | 30,14 | 23,81 | 1 24 66 | 1 48 47 | 60 73 | 2 09 20 | 1873 74 |
| 1874-75 | 10 86 | 70 33 | 17,53 | 98 72 | 6 51 | 4 9 | 4 3 | 56 03 | 1 04 | 83 | 1 48 | 3 35 | 3 37 | 12 30 | 12 41 | 28 08 | 3 49 | 6 30 | 15 44 | 25 23 | 25 27 | 1 35 05 | 1 60,32 | 51 09 | 2 11 41 | 1874 75 |
| 1875 76 | 12 03 | 68 51 | 19 11 | 99 65 | 6 77 | 42 10 | 4,21 | 53 08 | 1 22 | 96 | 1 4 | 3,32 | 4,25 | 12 39 | 10 44 | 7 08 | 3 45 | 4 86 | 25 75 | 34 06 | 27 72 | 1 28 82 | 1 56 54 | 60 65 | 2 17 19 | 1875-76 |
| 1876-77 | 12 01 | 60 19 | 18 90 | 91 10 | 7 78 | 39 36 | 1 09 | 48 23 | 1 34 | 71 | 31 | 2 36 | 4 03 | 10 96 | 6 20 | 22 09 | 3 81 | 5 04 | 2 10 | 30 95 | 29 87 | 1 16 26 | 46 3 | 48 60 | 1 94,73 | 1876-77 |
| 1877 78 | 13 26 | 74.49 | 9 46 | 1 07 21 | 7,92 | 45 48 | 1 24 | 54 64 | 1 73 | 84 | 44 | 3 01 | 5 52 | 9 09 | 2 23 | 16 84 | 4 55 | 5 97 | 20 13 | 30 65 | 32 98 | 1 35 87 | 1 68 85 | 43 50 | 2 12 35 | 1877 78 |
| 1878-79 | 11 87 | 58 82 | 9 35 | 90 04 | 7 78 | 41 50 | 2 1 | 51 51 | 1 75 | 57 | 29 | 6 | 4 98 | 8 56 | 4,41 | 17 95 | 6 03 | 6 36 | 2 33 | 34 92 | 32 41 | 1 16 07 | 1 48 48 | 48 55 | 1 97,03 | 1878-79 |
| 1879-80 | 1 39 | 54 65 | 13 86 | 79 90 | 8 73 | 36 93 | 2 23 | 4 89 | 3 02 | 70 | 32 | 4 04 | 4 66 | 9 46 | 7 43 | 20 55 | 6 34 | 6 34 | 2f 01 | 38 89 | 34, 4 | 1 07 28 | 1 41 42 | 49 85 | 1 91 27 | 1879-80 |
| 1880-81 | 12 10 | 54 84 | 15 27 | 8 21 | 8 1 | 51 41 | 2 41 | 61 93 | 4 50 | 1 14 | 23 | 5 87 | 4 80 | 9 62 | 7 08 | 21 50 | 4 42 | 7 72 | 31 4 | 43 88 | 33 93 | 1 24 73 | 1 58,66 | 56 73 | 2 15 39 | 1880-81 |
| 1881-82 | 12 31 | 47 15 | 17 23 | 76 69 | 9 35 | 44 14 | 1 // | 55 26 | 3 65 | 1 21 | 40 | 5 0 | 4 58 | 8 83 | 4 37 | 1 83 | 6 79 | 7 50 | 33 52 | 4/ 81 | 36 68 | 1 08 88 | 1 45,56 | 57 29 | 2 02 85 | 1881-82 |
| 1882-83 | 13,08 | 14 | 8 11 | 31 33 | 9 59 | −1 01* | 1 78 | 10 36 | 3 16 | 4 | 55 | 3 75 | 5 0 | 6 | 3 53 | 8 61 | 7 31 | 7 | 40 70 | 48 08 | 38 16 | −70 | 37 46 | 64,67 | 1 02 13 | 1882-83 |
| 1883-84 | 13,37 | 35 | 17,29 | 31 01 | 9,89 | 52 | 1 53 | 11 94 | 3 36 | 5 | 3 | 3 04 | 4 38 | 8 | 5 38 | 10 04 | 7 17 | 12 | 3 24 | 39 53 | 38 37 | 1 12 | 39,49 | 56 97 | 96,46 | 1883-84 |
| 1884-85 | 11 43 | 34 | 13 77 | 25 54 | 9 97 | 47 | 1 91 | 12 35 | 3 66 | 6 | 57 | 4,29 | 4 41 | 5 | 4 41 | 8 87 | 6 82 | 7 | 23 08 | 29 97 | 36 29 | 99 | 37 28 | 43,74 | 81 02 | 1884-85 |
| 1885-86 | 12 33 | 24 | 15 82 | 28 39 | 11 01 | 53 | 1 29 | 12 83 | 3 94 | 7 | 85 | 4,86 | 4 63 | 10 | 3 39 | 8 12 | 5 96 | 6 | 34,43 | 4 45 | 37 87 | 1 00 | 38 87 | 55 78 | 94,65 | 1885-86 |
| 1886-87 | 13 13 | 38 | 13,27 | 26 78 | 11 37 | 52 | 1 66 | 13 55 | 4,72 | 11 | 90 | 5 73 | 6 31 | 17 | 4 54 | 10 84 | 8 64 | 15 | 33,90 | 42 69 | 43 99 | 1 33 | 45 32 | 54,27 | 99,59 | 1886-87 |
| 1887-88 | 11 93 | 83 | 17 77 | 30 53 | 12 34 | 80 | 2 07 | 16 21 | 4,08 | 7 | 76 | 5 51 | 9 23 | 16 | 4 31 | 13 70 | 8 16 | 3 | 34 21 | 42 40 | 47 34 | 1 89 | 49 23 | 59 12 | 1 08 35 | 1887-88 |
| 1888-89 | 13 37 | 5 75 | 14 83 | 33 95 | 13 53 | 3 71 | 1 55 | 18 79 | 4 93 | 70 | 47 | 6 0 | 9 55 | 87 | 4 72 | 15 14 | 9 03 | 93 | 24,46 | 33 42 | 49 41 | 11 96 | 61 37 | 46,03 | 1 07 40 | 1888-89 |
| 1889-90 | 13,38 | 8 41 | 13 47 | 35 26 | 14 33 | 3 65 | 2 09 | 20 7 | 4 97 | 60 | 66 | 6 23 | 5 36 | 79 | 5 72 | 15 87 | 7 67 | 2 02 | 35 61 | 45 30 | 49 71 | 15,47 | 65 18 | 57,55 | 1 22 73 | 1889-90 |

* The amount refunded is greater than the duty collected

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH
*Calcutta 14th March 1890.*

E. J SINKINSON
*Secretary to the Government of India*

GOVERNMENT OF INDIA

# PUBLIC WORKS DEPARTMENT

## RAILWAY TRAFFIC

### No XLV OF 1889 90

**[A]PPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS**

*N B* —As regards the figures in column *Total Receipts from 1st April to date* audited figures ha e been used as far as possible

| Railways | Week ending 16th February 1889: Total mean length open | Receipts: Total | Receipts: Per mile open | Week ending 15th February 1890: Total mean length open | Receipts: Total | Receipts: Per mile open | Total Receipts from 1st April 1888 to 16th February 1889: Total | Per mile open per week | Total Receipts from 1st April 1889 to 15th February 1890: Total | Per mile open per week | Total Increase in 1889-90 | Total Decrease in 1889-90 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | R | R | | R | R | R | R | R | R | R | R |
| *State Lines worked by Companies* | | | | | | | | | | | | |
| East Indian (a) | 1 526 | 9 52 363 | 624 | 1 526 | 9 75 283 | 639 | 3 88 29 35 | 553 | 3 8 65 889 | 550 | | 2 63 462 |
| Patna-Gya | 57 | 9 064 | 159 | 57 | 9 754 | 71 | 4 25 353 | 102 | 4 43 24 | 108 | 7 671 | |
| Sindia | 75 | 9 034 | 120 | | (b) | | 3 21 626 | 93 | (b) | | | 3 21 626 |
| Rajputana Malwa | 1 664 | 4 31 298 | 259 | 672 | 3 63 000 | 218 | 1 63 90 638 | 214 | 1 69 5 099 | 221 | 5 34 461 | |
| Bengal Nagpur (c) | 293 | 61 55 | 209 | 501 | (d)56 434 | 1 3 | 15 04 703 | 162 | (d)17 18 1 5 | 115 | 2 3 41 2 | |
| Southern Mahratta (e) | 854 | 80 972 | 95 | 979 | 92 10 | 94 | 34 89 17 | 89 | 36 60 600 | 88 | 7 23 | |
| Ditto Mysore Section | 14 | 10 359 | 74 | 296 | 21 046 | 71 | 5 11 189 | 8 | 8 5 712 | 70 | 3,4 523 | |
| Indian Midland | 392 | (f)50 540 | 129 | 746 | (g)84 945 | 114 | (f)7 99 06 | 102 | (g)29 64 973 | 93 | 21 65 913 | |
| Villupuram Guntakal Nellore Branch | 83 | 4 692 | 57 | 83 | 4,030 | 56 | 2 14 868 | 56 | 2 6,476 | 57 | 1 608 | |
| Bareilly Pilibhit | 36 | 2 172 | 60 | 36 | 2 539 | 71 | 78 346 | 43 | 94 900 | 6 | 10 554 | |
| TOTAL | 5 120 | 16 11 649 | 315 | 5 896 | 16 1 732 | 273 | 6 25 64 6 5 | 283 | 6 54 41 778 | 257 | 28 77 173 | |
| *State Lines worked by Government* | | | | | | | | | | | | |
| North Western (h) | 2 386 | 4 77 688 | 200 | 2 370 | 5 19 860 | 219 | 2 24 14 609 | 204 | 2 53 35 529 | 233 | 29 20 920 | |
| Oudh and Rohilkhand | 692 | 42 954 | 207 | 69 | 1 65 504 | 239 | 53 64 249 | 187 | 63 4 958 | 215 | 8 78 709 | |
| Bengal Central | 1 5 | 13 765 | 1 0 | 125 | 13 450 | 106 | 3 319 | 11 | 0 43 1 1 | 113 | 17 792 | |
| Warora Coal | 45 | 11 551 | 257 | 45 | 17 715 | 394 | 7,48 802 | 362 | 7 1 618 | 34 | | 47 184 |
| Eastern Bengal | 673 | 1 85 494 | 270 | 747 | 2 04 670 | 273 | 95,33 429 | 3 7 | 1 02 89 420 | 309 | 7 55 991 | |
| Nalhati | 27 | 187 | 81 | 27 | 2 124 | 78 | 89 355 | 75 | 88 660 | 74 | | 695 |
| Tirhoot | 273 | 38 371 | 141 | 273 | 63,661 | 233 | 14 59 485 | 125 | 8 0 091 | 55 | 4 02 606 | |
| Lucknow Sitapur Sihramau | 1 5 | 5 6 | 48 | 105 | 8 372 | 8 | 2 23 6 6 | 48 | 3 03 183 | 63 | 73 473 | |
| Jorhat | 31 | 2 7 | 33 | 3 | 1 133 | 38 | 54 3 6 | 38 | 3 32 | 39 | | 694 |
| Chhatak Companyganj | 7 | 54 | 8 | 7 | 274 | 39 | 7 5 7 | 23 | 560 | 31 | 2 703 | |
| Burma (i) | | | | | (j) | | (k)27 06 798 | 154 | (l)40 38 83 | 107 | 13 32 035 | |
| TOTAL | 4 364 | 8 78 97 | 201 | 4 42 | 9 95 063 | 2 | 4 38 33 845 | 10 | 5 75 5 | 22 | 63 35 650 | |
| *Lines worked by Guaranteed Companies* | | | | | | | | | | | | |
| Madras | 840 | 1 67 080 | 199 | 841 | 1 69 565 | 2 2 | 71 78 971 | 193 | 8 85 2 37 | 210 | 6 06 326 | |
| South Indian | 654 | 1 11 624 | 171 | 654 | 1 02 865 | 157 | 46 54 439 | 161 | 5 86 36 | 170 | 31 697 | |
| Great Indian Peninsula (m) | 1 447 | 9 35 479 | 646 | 1 447 | 9 04 689 | 625 | 3 66 29 681 | 533 | 3 14 51 132 | 475 | | 51 78 549 |
| Bombay Baroda and Central India (n) | 461 | 3 03 160 | 658 | 461 | 2 74 000 | 594 | 1 11 98 332 | 528 | 1 11 18 574 | 526 | | 79 758 |
| TOTAL | 3 402 | 15 17 343 | 446 | 3 402 | 4 51 39 | 427 | 6 1 61 4 3 | 384 | 5,57,41 139 | 357 | | 44 20 284 |
| [TOT]AL (GUARANTEED AND [STATE]) | 12 886 | 40 07 289 | 311 | 13 7 9 | 40 58 834 | 296 | 16 65 65 8 3 | 279 | 17 13 58 418 | 268 | 47 32 545 | |
| [EST]IMATED EXPENSES | | | | | | | 8 68 31 608 | 146 | 8 93 87 786 | 40 | 25 56 178 | |
| NET RECEIPTS | | | | | | | 7 97 34,265 | 133 | 8 19 70 632 | 1 8 | 22 36 367 | |
| *Assisted Companies* | | | | | | | | | | | | |
| Tarakeshwar | 2 | 7 059 | 321 | 22 | 6 220 | 283 | 2 44 7 | 241 | 2 4 083 | 238 | | 3 934 |
| Dibru Sadiya | | | | | (j) | | (k)3 77 33 | 105 | (l)4 06 7 | 116 | 28 769 | |
| Bengal and North Western | 376 | 50 174 | 133 | 376 | 5 34 | 134 | 13 43 758 | 11 | 20 46 868 | 113 | 1 03 110 | |
| Rohilkhand Kumaun | 67 | 5 408 | 81 | 67 | 7 74 | 116 | 2 99 167 | 10 | 3 5 5 1 | 113 | 26 3 4 | |
| TOTAL | 465 | 62,641 | 135 | 465 | 64 302 | 138 | 18 64 894 | 113 | 3 19 153 | 121 | 1 54 259 | |
| *Native States* | | | | | | | | | | | | |
| His Highness the Nizam's Guaranteed | 354 | 46 137 | 130 | 354 | 58 317 | 165 | 15 98 0 1 | 117 | 20 95 875 | 129 | 4,97 854 | |
| His Highness the Gaekwar's | 59 | 3 480 | 59 | 59 | 3 19 | 54 | 1 24 262 | 46 | 1 21 427 | 45 | | 2 835 |
| His Highness the Gaekwar's Viramgam Mehsana Vadnagar | 27 | 1 208 | 45 | 27 | 900 | 33 | 40 863 | 40 | 45 338 | 37 | 4 475 | |
| Bhávanagar-Gondal Junágarh Porbandar | 260 | 36 269 | 139 | 332 | 31 889 | 96 | 9 68 416 | 103 | 11 43 857 | 86 | 1 75 441 | |
| Morvi | 68 | 3 287 | 48 | 94 | 4 684 | 50 | 1 45 200 | 46 | 1 67 386 | 51 | 2 186 | |
| Jodhpore | 124 | 7 887 | 64 | 124 | 7 1 | 57 | 3 07 59 | 54 | 3 05 | 54 | | 2 150 |
| TOTAL | 892 | 98 268 | 110 | 990 | 1 06 080 | 107 | 31 83 921 | 89 | 38 78 89 | 83 | 6 94 371 | |

(a) [Inclu]des the Dildárnagar Gházipur State Railway
(b) [Amalgamate]d with Indian Midland Railway
(c) [Includ]es the Katni-Umaria Branch
(d) [Inclu]des the Asansol-Chakradharpur Section of the Bengal Nágpur Railway
(e) [Inclu]des the Bellary-Kistna State Railway
(f) [Inclu]des the Bhopal-Itarsi State Railway
(g) Includes the Sindia and Bhopal Itarsi State Railways
(h) Includes the Amritsar-Pathánkot and Rajpura Bhatinda State Railways
(i) Includes the Toungoo-Mandalay extension
(j) Return not received
(k) Total receipts from 1st April 1888 to 9th February 1889
(l) Total receipts from 1st April 1889 to 8th February 1890
(m) Includes the Dhond Manmád Khamgaon and Amraoti State Railways
(n) Includes the Pátri Branch

[CALC]UTTA

M C BRACKENBURY, *Major, R E*,
*Und[er] S[ecretary] to [Government]*

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# The Gazette of India

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

CALCUTTA FRIDAY MARCH 21 1890

# FINANCIAL STATEMENT for 1890-91

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# FINANCIAL STATEMENT for 1890-91

## PART I

## IMPERIAL REVENUE AND EXPENDITURE

### Preliminary

THE Financial Statement for the coming year has been divided into two Parts Part I deals with the financial position of the Government of India and takes into account only the Imperial Revenue and Expenditure as distinguished from that which is Provincial or Local, Part II contains an explanation of the Indian Budget as a whole This change has been made with the object of presenting an outline of the financial position which will be sufficient for the ordinary reader Such an outline will be found in Part I Those who desire fuller information will find it in the second Part of the Statement

### Section I —Accounts of 1888-89

2 Since the last Financial Statement was made the Accounts of the year 1888 89 have been finally closed They show a surplus of Rx 37,000

The Budget Estimate of that year, framed in March 1888, showed a deficit of Rx 698 000 The Revised Estimate of the year, framed in March 1889, showed a reduced deficit of Rx 201,700, the Accounts, as I have just said, show that the year has closed with a surplus of Rx 37 000

The improvement in the financial position during 1888 89 is satisfactory, but the important question of to day is the position of the finances during the current and the coming year

### Section II —Financial position of 1889-90 and 1890-91

3 The Estimate of the current year, as framed in March last, showed a surplus of Rx 106,300

The Revised Estimate if compiled in the same way as the Budget Estimate would now show a surplus of Rx 2,733 200, and the Estimate of the coming year would show a surplus of Rx 304 900 Certain special arrangements are proposed which will affect the surplus of 1889 90 and of 1890 91, but it will be convenient to keep these arrangements out of sight until it has been explained how it happens that the Budget surplus of the current year has grown into Rx 2 733 200, while the Estimate of the year 1890 91, if compiled on the same basis, would show a surplus of only Rx 304,900 Indian finance is subject from year to year to disturbing causes which have a serious temporary effect, and for this reason a surplus in any year can no more be said to prove that the finances are in a sound state than a deficit in a single year can be held to prove that their condition is unsound It is important that it should be clearly understood whether the high or low surplus, or, it may be, deficit, of any year is due to permanent or temporary causes and I shall endeavour to explain to what extent the improvement in the financial position is due to lasting influences and to what extent it is only temporary

4 In the first place I propose to offer a few remarks on the subject of Exchange, so as to clear that question out of the way at the beginning I have seen it stated that the improvement in the current year is largely or mainly due to the rise in the rate of Exchange This is not the case The rate of Exchange taken in the Budget Estimate was 1*s* 4 38*d* =one rupee Although

the rate of Exchange is now considerably higher than that rate, it was lower during a large portion of the year, and the average rate of Exchange for the whole year 1889 90 is now taken at only 1s 4 552d per rupee The rise is there fore only slightly greater than one sixth of a penny per rupee The rate of Exchange affects so many of our transactions that it would be a difficult and tedious task to calculate precisely the amount of improvement which a rise of one sixth of a penny per rupee has produced For present purposes it will be sufficient to put the improvement at Rx 200,000 in round numbers In the explanation I am about to give I shall distribute this improvement of Rx 200,000 among the several heads affected

5 Although the improvement in the position has not been mainly due to the rise in Exchange, the cessation of the long continued fall in the gold value of the rupee has been a most welcome relief to the finances From 1873 to 1890 there have only been two other years (1879-80 and 1883 84) in which the actual rate of Exchange exceeded or was equal to the rate taken in the Budget, and the average yearly fall from 1873 74 to 1889 90 has been 36 of a penny per rupee or more than twice the rise in the current year

Although the cessation of the hitherto continuous fall in the value of the rupee measured in gold has greatly improved the financial position for the time being, the uncertainty as to the future relations of the precious metals consti tutes a very serious danger, and one which it would be worth our while to make great sacrifices to escape The future of the Currency question appears to rest at the present time in the hands of the United States of America

6 The chief improvement in the current year appears under the head of Opium There is an increase of Rx 286 400 in Opium Revenue there is a de crease of Rx 708 800 in Opium Expenditure The total improvement under Opium is consequently Rx 995,200 In the Budget Estimate the price of Bengal Opium was taken at R1,070 a chest It has proved to be R1,136, this accounts for the improvement in Opium Revenue, an improvement which I regret to say is not likely to be maintained during the coming year, as the price of Bengal opium at this month s sale was only R1,040 a chest, though the market price has since risen

The decrease in Expenditure is due to a poor crop of Bengal opium The total crop of Bengal opium is purchased by Government at a fixed price per seer A good crop means heavy expenditure in the purchase of opium, a poor crop means a saving in expenditure The quantity of opium produced in any season does not immediately affect the quantity of opium which is sold, as some time elapses before the new crop comes into the market and Government main tains a reserve with the object of equalizing the quantity sold from year to year As it happens, the bad crop of the year has not done us material injury, because the reserve of opium was very high and is still sufficient The improvement under Opium in the current year must be considered as merely temporary In a series of years we shall no doubt get average crops, and the present selling price of opium is much below the average price of the year about to close

7 In addition to the improvement under Opium, there has been, during the current year, a very satisfactory increase of revenue under what is known as the other Principal Heads of Revenue which include Land Revenue, Salt, Excise Stamps, Provincial Rates, Customs Assessed Taxes, Forests, Registra tion, and Tributes from Native States This increase is partly Imperial, partly Provincial, partly Local

The large improvement in Revenue which is shown under the Principal Heads of Civil Revenue (excluding Opium) is of a permanent nature, or in other words we can safely reckon on obtaining the same increase in future years If there is any falling off under some heads it will be balanced by increase under other heads This improvement amounts to Rx 766,500 on Imperial account and

is mainly due to an increase of Rx 298,400 under Land Revenue, of Rx 149,600 under Salt, of Rx 79,100 under Excise, of Rx 31,500 under Stamps, of Rx 69,600 under Customs, and of Rx 112,700 under Forests

The improvement under Opium and the growth of Revenue under the other Principal Heads accounts in all for an improvement of Rx 1,761,700 in 1889 90, of which more than 40 per cent is a permanent increase of the public revenue, the rest being temporary

8 On Special Defences, there has been a reduction of expenditure amounting to Rx 344,500, which merely represents postponement of charges which will be incurred hereafter, and under Interest not charged against Railways and Canals there has been a net improvement of Rx 230,900 The improvement in the net Interest charge is due to the high rate of interest obtained by the Secretary of State on that portion of his cash balance which he was able to invest, to the saving from the issue of a loan of 2 crores very nearly at par last year as compared with the estimated charge for the issue of a loan of 2½ crores at a discount to the rise in Exchange, and to other causes

There has also been a net improvement of Rx 118 600 under Army, notwithstanding the expenditure on the Chin Lusha Expedition, and of Rx 73,900 in the Railway Account Under all other heads there is a net improvement of Rx 97,300 The total net improvement of the year is Rx 2,626 900

9 The explanation of the large surplus in 1889 90 may then be briefly stated as follows in the current year Opium has given a net improvement of Rx 995 200 other Principal Heads of Revenue have given an improvement of Rx 766 500, Special Defences show a reduction of expenditure amounting to Rx 344,500 Interest gives an improvement of Rx 230,900 All other heads give a further net improvement of Rx 289,800 The total net improvement of the year is Rx 2,626,900, and adding the Budget surplus of Rx 106,300, the surplus with which the year is expected to close is estimated at Rx 2,733,200 Of this net improvement of Rx 2 626,900, about Rx 200,000 has been caused by the rise in Exchange, which has favourably affected Revenue and Expenditure under various heads As the Accounts almost invariably show a better result than the Revised Estimate, I have little doubt that this surplus will be found to have been exceeded when the accounts of the year are finally closed

10 We are now in a position to explain in a few words why the surplus of 1890 91 is so small as compared with that of 1889 90 In the first place we lose the temporary increase from Opium to which I have just referred, the loss on this account is actually Rx 992,400, in the next place, we receive in 1889 90 a special contribution from Local Governments of Rx 490,000, there is no such contribution in 1890 91, in the third place the Budget Estimate of net Military Expenditure in 1890 91 shows an increase over the Revised Estimate of no less than Rx 611,000 On these three accounts—Opium, Contribution from Local Governments, and Military Expenditure—the financial position of 1890 91 is worse than that of 1889 90 by no less than Rx 2,093,400 Adding to this a net falling off under Interest of Rx 113,400 and an increase of expenditure amounting to Rx 133 900 under Special Defences, we get a falling off of Rx 2,340,700 The surplus of 1889-90 being Rx 2,733 200 this deterioration of Rx 2,340,700 would of itself be sufficient to cause the large surplus of 1889-90 to be replaced by a surplus of Rx 392,500 It so happens that under all other heads there is a net deterioration of Rx 87,600, which reduces the surplus to Rx 304,900

11 Although the net deterioration under the heads to which I have jus referred is only Rx 87,600, there are considerable fluctuations under particular heads Thus the increase of Revenue under Principal Heads, excluding Opium is no less than Rx 171,500, of which nearly Rx 100,000 is due to the raising of the duty on imported spirit and the imposition of a duty on beer brewed in India There is also a moderate increase of net revenue from Railways and Irrigation,

while there is an increase in expenditure of Rx 85,000 on account of the coming Census, and a reduction in Miscellaneous receipts of Rx 53,500

12 The increased expenditure on the Army in 1890 91 is due to the purchase of Magazine rifles and ammunition for them, to the cost of 21 more batteries of 12 pr breech loading guns, to the purchase of machinery for making ammunition for the guns in India, and to the provision of Rx 200,000 for the Chin Lushai expedition and of Rx 60,000 to complete the arrangements for prompt mobilisation of the 1st Army Corps The total cost on the accounts I have stated is no less than Rx. 1,361,300

13 Summing up the whole case and putting aside all matters of minor importance it may be said that in 1889 90 we have a large surplus owing to a temporary improvement under Opium, to a general growth of revenue which will be maintained and will affect future years, to short expenditure on Special Defences and in connection with the Army, to reduction in the Interest charge, to improvements in the Railway Revenue Account, and to a rise in the rate of Exchange In 1890 91 we have only a moderate surplus, because we lose the temporary improvement under Opium, because we no longer receive the special contribution of Rx 490 000 from Local Governments, because there are special demands in connection with the equipment of the Army, and because there is an increase in the net Interest charge, as well as an increase in the expenditure on Special Defences

## Section III —Proposals in connection with the Grant for Famine Relief and Insurance.

14 It will be seen from what I have just said that the estimates for next year would have shown a very considerable surplus but for the heavy and special demands that have fallen on them in connection with the Army These special demands come to no less than Rx 1,361,300, exclusive of a provision of Rx 892,300 on account of Special Defences It is reasonably certain that there will be special demands of a somewhat similar nature in 1891 92, but it is not probable that they will be so heavy as in the coming year Nor are the finances of 1891-92 exposed to any special dangers, so far as can now be seen, other than those vicissitudes which must always attend Indian finance On the other hand, we may look forward during 1890 91 to the normal growth of revenue There are, therefore, strong grounds for holding that in 1891 92 we shall at least find ourselves in a position of comparative ease, with a surplus in hand, moderate in amount, but sufficient to allow of some improvement in financial conditions

15 In view of this comparatively favourable prospect the Government of India has decided to anticipate the future to some extent and to take immediate steps for the partial restoration of the Famine Grant This can be done by measures which I shall now explain, but in the first place I propose to refer briefly to the nature of the Famine Grant and its history

The policy of strengthening the finances in connection with Famine was originally adopted in order to protect the country against the financial effects of Famine It was calculated that Famine would cost, either directly in expenditure intended to relieve distress, or indirectly through loss of revenue, no less than Rx 15 000,000 every ten years, and it was therefore decided that in ordinary years the Government should take measures for providing a surplus of Rx 1,500 000 This surplus would be used either to reduce debt directly by buying up and cancelling public obligations, or to indirectly reduce debt by diminishing borrowing

16 It has been sometimes assumed that the object of this policy was the provision of funds for the actual relief in time of famine of persons who were in distress, and it was argued that when the money so provided was no longer

available, the people could not be relieved in case of famine, and must perish This was not the case Whether a surplus exists or not the Government recognises its obligations in case of famine, and the actual amount of cash in the treasury is regulated from time to time by considerations which are quite independent of the absorption or maintenance of the Famine Grant The objects which the Famine Grant is intended to secure are purely financial So long as it is maintained we have in ordinary years a surplus of Rx 1,500,000, and this surplus of Rx 1,500 000 in ordinary years will, it may reasonably be hoped, balance the deficits which must occur from time to time in a country of which the financial conditions are so uncertain The policy of maintaining a surplus in ordinary years was devised with special reference to the injurious effect on the finances which is produced by famine, but in practice it is an insurance against temporary financial disaster of any kind because to strengthen the finances by creating a surplus has precisely the same effect whatever may be the object of those who take measures to strengthen them In any case the finances are strengthened and are able to better meet any special demands on them

17 The misapprehension as to the nature and effects of the Famine Grant seems to have arisen to some extent from the manner in which the policy was carried out in years subsequent to its first adoption The Famine surplus was intended, in the first instance, to operate in the direction of reducing debt At a subsequent period it was decided to use one half of it for the construction of Railways and Canals which would protect the country from famine I think this was, under the circumstances of the case, a wise and prudent measure, but it was a slight departure from the objects of the original policy These were, as I have said, purely financial In so far as the Protective Canals and Railways constructed from the Famine Grant returned a fair profit, or lessened the cost of relieving famine in so far the original purpose of strengthening the finances was maintained In so far as they failed to return this profit the original purpose was departed from On the other hand it was an important consideration that the construction of these Railways and Canals might have the effect of mitigating famine to the extent of preserving human life, which would otherwise have been lost

18 The Government of India was willing in past years to go further in the direction of using the Famine Grant for the construction of Protective Works, than was actually done, and would have appropriated it to meet any loss that might arise on Protective Railways constructed by means of borrowed money in 1886 the Secretary of State did actually agree that the interest charge on the Indian Midland and the Bengal Nagpur Railways should be a charge against the Famine Grant These Railways were held to be of importance for the protec tion of the country against famine, and it was only on the understanding I have stated that their construction was sanctioned The decision of the Secretary of State is contained in a Despatch which is published as an Appendix to this State ment This matter has somewhat fallen out of sight in recent years, because shortly after the decision of the Secretary of State was given the financial difficulties of the Government became so great that the Famine Grant was practically abolished for the time, and there was no special reason for calling attention to the fact that a portion of it went to meet the loss on the Indian Midland and Bengal Nagpur Railways

19 The Government of India and the Secretary of State have, however, always attached importance to the maintenance of the Grant for Famine Relief and Insurance If the Indian finances show bare equilibrium in normal years, the deficits of bad years can only be met by borrowing, such borrowing must in time lead to a large growth of debt incurred for non productive purposes

The provision of what is really a yearly surplus of Rx 1,500,000 is the most effective means of preventing the growth of debt of this character

20 The manner in which it is proposed to partially restore the Famine Grant at once will now be explained

We receive this year a special contribution of Rx 490,000 from Local Governments This transaction is carried out by debiting the amount to the balances of Local Governments and crediting it to the Government of India It is practically the same thing to all parties whether the transaction is carried out this month or next month The credit is therefore postponed till next month, and the effect on the finances is to diminish our surplus of this year by Rx 490,000 and to increase that of next year by an equal amount

After this change is made there will be a surplus of Rx 2 243,200 in 1889 90 and of Rx 794 900 in 1890 91 In both these years a certain amount of expenditure is already shown under the Grant for Famine Relief and Insurance, partly on account of the construction of Protective Canals and partly for relief of distress Of the surplus of 1889-90, a sum of Rx 433,500 will be utilised to raise the total Famine Grant to Rx 600,000, of the surplus of 1890 91, a sum of Rx 524,500 will be utilised to raise the Famine Grant of that year to a like amount The surplus of the Revised Estimate will then stand at Rx 1,809,700 and the surplus of the Budget Estimate of 1890 91 will be Rx 270,400

The amount provided to meet the net charge on account of the Indian Midland Railway and the Bengal Nagpur Railway is Rx 458,100 in 1889 90, and Rx 432,800 in 1890 91

The final result then of the policy which the Government of India has decided to adopt is that in the current year we have provided in all Rx 1 058,100 (Rx 600,000 *plus* Rx 458,100) on accoun of the Famine Grant, that in the coming year we have provided Rx 1,032,800 (Rx 600,000 *plus* Rx 432 800), on the same account, and that we have nevertheless a surplus of Rx 1 809 700 in 1889 90 and of Rx 270,400 in 1890 91, these surpluses are available for the reduction of borrowing and will in practice be used for that purpose

The sums provided under the Grant for Famine Relief and Insurance *plus* the sums that go to meet the net charge on the Indian Midland and Bengal Nagpur Railways, together with the surpluses of the current and coming years, amount to Rx 4,171,000 in the aggregate, so that, practically, the Famine Grant has been more than restored for the years 1889 90 and 1890 91, as we have in the two years a sum of Rx 4 171,0 00 available for the purposes for which the policy of the yearly grant of Rx 1,500,000 for Famine Relief and Insurance was adopted

## Section IV —Practical Results of the Policy now adopted

21 The general effect on our borrowing of the surpluses of 1889 90 and 1890 91, which amount to Rx 2,080,100, and of the sums now set aside for Reduction of Debt, amounting to Rx 958,000, making Rx 3,038,100 in all, is shown by the following facts

The Government of India has arranged to spend in 1890 91 the sum of Rx 3,750,000 on the construction of Railways and Canals, not chargeable against Revenue

Under ordinary circumstances we must have borrowed largely in the open market on this account As our balances now stand we expect to be able to find this sum of Rx 3,750,000 in addition to Rx 907,000, on account of loans to be made by Government for local purposes, without raising a loan this year This result is mainly due to the existence of the sum of Rx 3,038,100 to which I have just referred, which enables us to avoid borrowing a like amount and in this way effects a permanent saving of about Rx 120,000 yearly in interest To this extent the finances of the country have been strengthened

22 A further advantage of the improvement that has occurred in the financial position is that it is unnecessary at the present time to revise the financial relations between the Imperial Government and the Provincial Governments The present contracts can be left to run their course, and the relations between the Local and Imperial Governments can be settled in 1892 and included in the contracts that will then be made

## Section V —Financial Prospects in the Future

23 In the Statement of last year I made the following remarks on the financial position of the Government of India "My deliberate conclusion is, that while there is every need for economy and for husbanding our revenue there is no ground for despondent or pessimist views Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India It is true that the surplus which we have been able to show in the Estimates is only Rx 106 300, but the Estimates have been framed with great moderation and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890 91 will show decided improvement ' These remarks were not universally accepted those who had previously taken a pessimist view of Indian finance were not prepared to admit that there were signs of improvement The progress made in the current year, however, confirms the soundness of the opinion I expressed in March last Only twelve months have elapsed since I ventured to make that prophecy, and the signs of improvement are unmistakable

In 1889-90 and 1890 91 we have partially restored the grant for Famine Relief and Insurance, we have a large surplus in 1889 90, and a moderate surplus in 1890 91 after making provision for altogether special demands for the equipment of the Army Although the coming year is unlikely to prove so prosperous from a financial point of view as 1889 90, I look forward, in the absence of unforeseen disaster, to still further improvement in 1891 92

24 But my remarks regarding the signs of improvement in the finances had another effect which I did not anticipate at the time It was assumed in some quarters that I was of opinion that the financial position was in all respects thoroughly satisfactory and that the Government of India might at once with safety enter upon schemes which their promoters held would have the best effects on the country, but which certainly involved very heavy expenditure at the outset Nothing was further from my intention than to convey any such impression or to give the slightest encouragement to those who wish to mortgage the future of our finances for the sake of entering upon hazardous speculations

I said last year that there were signs of improvement I say now that my forecast has been borne out by the facts of the year about to close, and that there are good grounds for expecting further improvement in the coming year, but I fully recognise that we have difficulties of no slight magnitude still to meet, thatt he finances are exposed to many dangers, and that unforeseen disaster might for a time upset our calculations There is every need for caution and for economy and I should greatly regret if anything I now say, or have said in the past conveyed the impression that the Government of India is in a posit on to embark on a policy of adventure of any description

# PART II

## IMPERIAL, PROVINCIAL, AND LOCAL FINANCE

### Section I —Accounts of 1888 89

In the Revised Estimates of 1888 89 prepared in March last the Revenue of that year was taken at Rx 81,585,500 and the Expenditure, including outlay on Special Defence Works, at Rx 81,787,200, the net result being an anticipated deficit of Rx 201,700

As the accounts were compiled, it was seen that the year would close with a small surplus, and this fact was brought to notice in the Financial Statement presented to Parliament by the Under Secretary of State for India

2 The actual figures of the accounts for 1888 89 as now finally closed, are—Revenue Rx 81,696,678 and Expenditure Rx 81,659,660, showing a surplus of Rx 37,018 The following statement compares the Actuals for 1888 89 with the Revised Estimate, and complete details will be found in the Appropriation Audit Report published in the *Gazette of India* of 8th March 1890

| | | 1888 89 | | | |
|---|---|---|---|---|---|
| | | Revised Estimate | Accounts | Accounts Better | Accounts Worse |
| **REVENUE** | | | | | |
| India (Imperial Provincial and Local) | Rx | 81 106 100 | 81 [illegible] 210 | 106 110 | |
| England | £ | [illegible] 7 0[illegible] | [illegible]3 631 | 5 431 | |
| Exchange | Rx | 1[illegible]2 200 | 153 837 | 1 637 | |
| TOTAL | Rx | 81 585 500 | 81 69[illegible] 6[illegible]8 | 111 1[illegible]8 | |
| **EXPENDITURE** | | | | | |
| India— | | | | | |
| Imperial | Rx | 3[illegible] [illegible]1 100 | 37 [illegible]6 716 | 94 384 | |
| Provincial and Local | Rx | [illegible] [illegible] 3[illegible]0 | 21 [illegible]6[illegible] 109 | 34 131 | |
| Adjustment of Provincial and Local Surplus | Rx | + 20 100 | + 8[illegible] 118 | | 8[illegible] 018 |
| England | £ | 1[illegible] [illegible] [illegible]0 | [illegible] | 58 79[illegible] | |
| Exchange | Rx | 6 [illegible]94 200 | 6 971 430 | 7[illegible]4 | |
| TOTAL | Rx | 81 78[illegible] 200 | 81 659 660 | 1[illegible]7 540 | |
| DEFICIT | Rx | 201 700 | | 238 718 | |
| SURPLUS | Rx | | 37 018 | | |

It will be seen from the figures in this statement that, compared with the estimate framed in March 1889, there was an improvement in the Total Revenue in India (Imperial Provincial and Local) of Rx 106,110 and a saving in the Total Expenditure in India of Rx 128,515 The sum of these two amounts, less the increase of Rx 82,018 in the Provincial adjustment, or Rx 152,607 represents the net Imperial improvement in the Indian portion of the accounts of 1888 89, excluding Exchange, adding to this figure the net improvement in England and also the improvement in Exchange, we get a total improvement of Rx 238,718, which accounts for the difference between the deficit of Rx 201,700 expected in the Revised Estimate and the surplus of Rx 37,018 with which the accounts of the year have closed It may be mentioned that the increase in the Provincial adjustment means that the surplus of Provincial and Local Revenue over Provincial and Local Expenditure was more by Rx 82,018 than was anticipated when the Revised Estimate was prepared

3 The increases of Revenue result chiefly from improved receipts aggregating Rx 234 700 under State Railways, Irrigation, and Army, counterbalanced by a falling off in Land Revenue of Rx 185,896 due to scanty harvests in some provinces and to suspensions Of the saving of Rx 94,384 in Imperial Expenditure, Rx 50 528 occurred under Opium and Rx 27 409 under Army There was an excess of Rx 45,440 under Guaranteed Railways, chiefly due to a change in the date of payment of surplus profits, which brought into the accounts of the year expenditure which, under the previous practice, would have fallen into the following year The reduction in Provincial and Local Expenditure occurred principally under Land Revenue, Police and Education and the gain in the English Account was chiefly due to reduced expenditure under Army and Special Defence Works

4 The difficulties which stand in the way of preparing in March an accurate Estimate of the Revenue and Expenditure of the year which is about to close have been explained more than once but I do not think that attention has been specially called to the remarkable fact that the Actuals almost invariably show better results than the Revised Estimate

In every year since, and including 1882 83 the Accounts have shown an improvement over the Revised Estimates For 1882 83 the improvement was Rx 646 800, for 1883 84 it was Rx 1,116 100, for 1884 85 it was Rx 566,500, for 1885 86 it was Rx 89,100, for 1886 87 it was Rx 177 900, for 1887 88 it was Rx 987 900, for 1888 89, as I have just explained, it was Rx 238 700

The explanation is simple The latest figures of receipts and disbursements under the different heads can always be obtained from the Treasuries Under certain heads the Treasury receipts and issues correspond closely with the Revenue and Expenditure and if we know the Receipts and Issues to the end of February, or even of January, and the head be one under which transactions occur with regularity throughout the year, we have no difficulty in calculating with great precision the probable Revenue and Expenditure of the remaining portion of the year

But in other cases transactions do not proceed with the same regularity throughout the year and the receipts and issues of the Treasuries afford a very imperfect guide Such heads are Land Revenue Public Works of all kinds and the expenditure under the head of Army For Public Works and Army the receipts and issues at the Treasuries are only an imperfect guide to the Revenue and Expenditure

In the case of the important heads I have just mentioned as well as of others, we have to depend on the judgment of local officers, and, on the whole, the forecasts of these officers are marked by caution No officer, apparently will estimate for more revenue than he feels sure he will obtain and every officer puts down the very maximum of expenditure which he may possibly incur The inevitable result is that in nine cases out of ten the total Revenue of the year exceeds, and the total Expenditure of the year falls short of the amounts that have been entered in the Revised Estimate

5 There was also a saving in expenditure not charged against Revenue The Capital Expenditure on Railways was Rx 1,178 111 and on Productive Irrigation Works Rx 459,890 against Rx 1,364 800 and Rx 493 000 provided in the Revised Estimate, the saving being Rx 186 689 and Rx 33,110 respectively The former was chiefly due to reduced expenditure in England on stores for Railways These reductions do not, of course, affect the surplus of the year 1888 89, which, as stated before, was Rx 37 018, after including in the expenditure the sum of Rx 789,595, spent on Special Defence Works

## Section II —Revised Estimates of 1889 90 and Budget Estimates of 1890-91

6 The Budget Estimate of Revenue for the current year was Rx 82,935,300, and of Expenditure Rx 83 469,800 Of the latter, Rx 640,800 was chargeable to accumulated Provincial and Local balances, and not against the revenue of the year The expenditure chargeable against revenue was therefore Rx 82,829,000, and the resulting surplus was estimated at Rx 106,300

The surplus is now expected to be Rx 1,809,700 and the following table shows how much of it is due to increase of Revenue and how much to decrease of Expenditure —

| | Budget Estimate | Revised Estimate | Revised Estimate + Better —Worse than Budget |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 82 935 300 | 84 636 300 | + 1 701 000 |
| Expenditure | 83 469 800 | 82,474 100 | + 995 700 |
| Provincial deficit | —640 800 | + 352 500 | —993 300 |

7 The improvement of Rx 1,701,000 in Revenue occurs mainly under *Land Revenue Opium Salt*, *Stamps*, *Excise*, *Provincial Rates*, *Customs*, *Assessed Taxes*, *Forest Interest Miscellaneous*, *State Railways*, and *Irrigation*, while there is a considerable falling off in receipts from *Exchange* and a heavy one under *Guaranteed Railways*, owing to the great and sudden diminution of traffic on the Great Indian Peninsula Line The contribution of Rx 490,000 from Provincial to Imperial revenues, for which credit was taken in the Budget Estimate of 1889 90 has also been transferred for reasons explained in Part I to the Estimates of 1890 91 It will be understood that this transaction has no effect on the total revenue of the year, what is lost by the Imperial Government being gained by the Local Governments The main increases and decreases in Revenue are as follows —

| Better than Estimate | Rx | Worse than Estimate | Rx |
|---|---|---|---|
| Land Revenue | 425 600 | Exchange | 73 900 |
| Opium | 286 400 | Guaranteed Railways | 460 000 |
| Salt | 162,600 | | |
| Stamps | 101 000 | | |
| Excise | 110,100 | | |
| Provincial Rates | 87 800 | | |
| Customs | 68 900 | | |
| Assessed Taxes | 51 800 | | |
| Forests | 176 800 | | |
| Interest | 133 500 | | |
| Miscellaneous | 98 400 | | |
| State Railways | 256,800 | | |
| Irrigation | 96,000 | | |

8 The decrease in expenditure is mainly due to the rise in the rate of *Exchange*, and to less expenditure under *Opium production and manufacture*, *Interest Police Education*, *Working Expenses of State Railways*, *Surplus profits of Guaranteed Railways*, and *Defence works* The chief increases of expenditure occur under *Marine*, *Famine Relief and Insurance*, *Miscellaneous*, *Railway Expenditure*, and *Irrigation* The meaning of the large excess under

*Famine Relief and Insurance* is that the improvement in the financial position has enabled the Government to take measures for gradually restoring the *Famine Insurance* Grant, which has been in abeyance since 1885 86

The Budget Estimate of net expenditure in England was £14 956,100, and the Exchange on it, Rx 6,954 500, the Revised Estimate of that expenditure is £14,751 200, and the Exchange on it, Rx 6 638 000 In the Budget the rate of Exchange was taken at 1*s* 4 38*d* = R1, in the Revised it is taken at 1*s* 4 552*d* = R1 (R145 = £10)

The following table shows the principal variations from the Estimate of Expenditure —

| Better than Estimate | Rx | Worse than Estimate | Rx |
|---|---|---|---|
| Opium | 708 800 | Marine | 92 600 |
| Interest | 96 300 | Famine Relief and Insurance | 507 000 |
| Police | 58,800 | Miscellaneous Railway Expenditure | 72 700 |
| Education | 51 000 | Irrigation | 94 600 |
| State Railways—Working Expenses | 78 400 | | |
| Surplus profits of Guaranteed Companies | 182 100 | | |
| Defence works | 344 500 | | |

| | Rx |
|---|---|
| Provincial deficit less (owing partly to postponement to 1890 91 of special contribution of Rx 490 000 made by Local Governments) | 993 300 |

9 The Budget Estimate of 1890 91 is framed for Revenue Rx 84,932,100 and Expenditure 85 419 400, of which Rx 757,700 is chargeable against Provincial and Local balances The expenditure chargeable to Revenue is therefore Rx 84,661 700 and the estimated surplus is Rx 270,400

The following table compares the Revenue and Expenditure as estimated at an interval of a year —

| | Budget Estimate 1889 90 | Budget Estimate 1890 91 | Budget 1890-91 + better —worse than Budget 1889 90 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 82 935 300 | 84 932 100 | +1 996,800 |
| Expenditure | 83 469 800 | 85 419 400 | —1 949 600 |
| Provincial deficit | —640 800 | —757 700 | +116 900 |
| Surplus | +106 300 | + 270 400 | +164 100 |

10 As explained last year, the extension of railways and the changes in their status involve considerable additions annually to both Revenue and Expenditure In 1889 90 the gross transactions of the Oudh and Rohilkhand Railway came on both sides of the Estimates, whereas, while it was a Guaranteed line, only the net earnings were shown as Revenue and the interest charged is Expenditure In 1890 91 a re-arrangement of the same nature is necessary, as from the 31st December 1890 it is expected that the South Indian Railway will become a State line In 1890 91 Railway Revenue is estimated higher by Rx 464 900 than it was a year ago and Railway Expenditure Rx 304 800 higher The transfer of the Provincial contribution mentioned above adds Rx 490,000 to the Imperial Revenue of the year, though as explained above, it does not mean that the total revenues are increased by that amount The further improve

ment in Revenue occurs mainly under ***Land Revenue, Salt, Stamps Excise, Provincial Rates, Customs, Forests, Interest,*** and ***Irrigation,*** while lower receipts than those estimated a year ago are expected under ***Opium, Exchange,*** and ***Guaranteed Railways*** The following statement indicates generally in what respect the position has changed in the course of twelve months —

| Better than Budget Estimate of 1889 90 | Rx | Worse than Budget Estimate of 1889 90 | Rx |
|---|---|---|---|
| Land Revenue | 482 700 | Opium | 56 700 |
| Salt | 203 600 | Exchange | 83 800 |
| Stamps | 75 400 | Guaranteed Railways | 218,000 |
| Excise | 117 200 | | |
| Provincial Rates | 91 400 | | |
| Customs | 142 700 | | |
| Forest | 144 800 | | |
| Interest | 55 700 | | |
| State Railways | 673 800 | | |
| Irrigation | 145,700 | | |

11 The very large increase in the Estimates of Expenditure is mainly the result of the following variations —

| Less than Budget Estimate of 1889 90 | Rx | More than Budget Estimate of 1889 90 | Rx |
|---|---|---|---|
| Opium | 59 500 | Land Revenue collection | 84 300 |
| Interest | 62 300 | Minor Departments (chiefly Census) | 79 400 |
| Guaranteed Railways surplus profits | 81 000 | Salaries and Expenses of Civil Departments other than Minor Departments | 226 200 |
| Defence works | 210 600 | Stationery and Printing | 82 100 |
| | | Famine Relief and Insurance | 499 500 |
| | | Railways (excluding surplus profits) | 385 800 |
| | | Irrigation | 124 700 |
| | | Civil Works | 234 900 |
| | | Army | 530,400 |

The rate of Exchange has been taken at 1*s* 4 552*d*, as in the Revised Estimate

The Estimates of both years are examined in detail in the remaining paragraphs of this section

## LAND REVENUE

12 The Estimates are—

| | Budget Estimate 1889-90. | Revised Estimate 1889-90 | Budget Estimate 1890-91 | Increase of Revised Estimate over Budget Estimate of 1889-90 | Increase of Budget Estimate 1890-91 over Revised Estimate 1889-90 |
|---|---|---|---|---|---|
| | Rx | Rx | Rx | Rx | Rx |
| Revenue (including Land Revenue due to Irrigation) | 24 021 100 | 24 486 700 | 24 562 500 | 465 600 | 75 800 |
| Expenditure | 3 629 100 | 3 632 900 | 3 713 400 | 3,800 | 80,500 |
| NET | 20 392 000 | 20 853 800 | 20 849 100 | 461 800 | —4,700 |

With the exception of the districts directly administered by the Government of India, in which a small decrease is anticipated, and Assam, where the original Estimate has undergone no alteration, all Provinces participate in the

improvement of Rx 465,600 in Revenue expected in the Revised Estimate of 1889 90 Of this improvement, Rx 142,600, or nearly 31 per cent, has been contributed by Burma, in the proportion of Rx 70,900 by Lower and Rx 71,700 by Upper Burma With the restoration of order, cultivation has greatly extended, and assessments and collections are being made with more regularity It may also be mentioned that Rx 20,000 of the increase in Upper Burma represents the first instalment of rent paid by the Ruby Mines Company for its lease After Burma, the greatest increase is expected from the temporarily settled zemindari provinces, namely, the Central Provinces, the North Western Provinces and Oudh, and the Punjab, which, between them, account for an improvement of Rx 125,900, or 27 per cent of the whole In these Provinces the settlements are falling in, and fresh settlement operations, the effect of which is reflected in the gradual increase in the revenue demand, are in active progress Of the remaining increases, Bombay furnishes Rx 76,100, due to large sales of waste lands, the introduction of revised settlements, and a favourable season Madras finds Rx 69 500, and Bengal Rx 55,000, most of which represents the recovery of arrears

13 The Estimate of Revenue for next year provides for a further increase of Rx 75,800, towards which Upper Burma contributes Rx 54 000 and Lower Burma Rx 50,000 In Bengal there is a decrease of Rx 37,100 and in Bombay of Rx 37,200, the explanation of which is that there have been special and non recurring receipts in the current year, as explained above

It should be mentioned that it is possible that the failure of the winter rains in Upper India and the scanty north east monsoon in Madras may to some extent interfere with the realisation of these estimates

• 14 The increase of the Revenue demand in one year from Rx 24 021,100 to Rx 24 562,500 or by Rx 541,400 is remarkable, as hitherto the growth of this branch of revenue has been slow and has scarcely responded to the large outlay incurred by Government on canals and railways The relation of the settlements now in progress in the three temporarily settled Provinces of Northern India to the improvement in the revenue will be seen from the following statement, which contrasts the revenue demand of 1890 91 as measured by the Budget Estimate of that year, with the revenue demand of four years ago ascertained from the average receipts of the three years 1884 85 to 1886 87 —

| | Demand of 1886 | Demand of 1890 91 | Increase in 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Central Provinces | 612 700 | 665 300 | + 52 600 |
| Punjab | 2 148 500 | 2 286 900 | +138 400 |
| North Western Provinces and Oudh | 5 812 200 | 5 935 000 | +122 800 |

The figure Rx 122,800 does not represent the full measure of increase in the North Western Provinces and Oudh, for in two of the years (1884 85 and 1886 87) from which the demand of 1886 is calculated, the receipts were unusually high The figures, however, sufficiently illustrate the effect, now beginning to be felt, of the revision of the settlements

15 The total of the Revised Estimate of Expenditure agrees very closely with that of the original Estimate, the difference between them being only Rx 3,800, but the following important variations are noticeable in the detail An increase of Rx 12 900 is provided for in Upper Burma to meet additional expenditure on surveys of (what used to be) Royal lands, and of Rx 36 300 in Madras owing to the introduction of a revised scale of allowances to

Subordinate Revenue Officers, while a decrease of Rx 17,800 is expected in Bombay For 1890 91 the estimate is framed for an increase of Rx 80,500, which is distributed among all Provinces except the North Western Provinces and Oudh, where the expenditure is expected to be less by Rx 6,300 The principal increases occur in the Central Provinces, Upper and Lower Burma, Bengal, and Punjab, and, except in Bengal where the excess arises from revision of establishments, are due generally to the extension of survey and settlement operations

## OPIUM

16 The following are the figures —

| | Budget Estimate 1889-90 | Revised Estimate 1889 90 | Budget Estimate 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 8 260 000 | 8 546 400 | 8 203 300 |
| Expenditure | 2 364 300 | 1 655 500 | 2 304,800 |
| Net | 5 895 700 | 6 890 900 | 5,898 500 |

The net receipt in the current year is expected to exceed the Estimate made a year ago by no less than Rx 995,200 Of this sum, Rx 286,400 represents improvement in Revenue, and Rx 708 800 saving in Expenditure The increase in Revenue is entirely due to the high average price obtained at the Calcutta sales The estimated average was R1,070 a chest, whereas till the sale held in February, the price was always much higher The highest figure was reached in September when the price realised was R1 215 a chest and the lowest in the present month when it was R1,040 The average price of the year was R1,136

These violent fluctuations indicate how difficult it is to make any satisfactory estimate, and it may be noted that, so long as the number of chests sold is maintained at the present figure, a difference of R100 a chest in the price of Bengal opium represents a difference of Rx 570,000 in revenue

The revenue from the pass duty on Malwa opium was estimated at Rx 1,953,000 on 30,000 chests The general course of the weighments has coincided with our expectations, but owing to a slackness recently observed the estimate of revenue has been reduced to Rx 1,850 000

The expenditure charged under *Opium* is—except to a very inconsiderable extent—incurred in Bengal The estimate is based on the forecasts of produce of the standing crop rendered by the Opium Agents in January and February, and it amounted to Rx 2,358 800 for an expected production of 58,800 chests Almost immediately after the publication of the Financial Statement, it was reported that, in consequence of unfavourable weather, the produce would be far short of the Estimate The actual production has been 38 305 chests, and the saving in expenditure will be Rx 708,800

In view of the low prices that prevail at present and the prospect of better crops in Malwa and China, it has been decided to adopt the R1,060 as the estimate of the average price for Bengal opium next year

Owing to the favourable crop expected in the current season in Central India, the estimate for receipts from pass duty on Malwa Opium has been placed higher than the sum taken for the Revised Estimate, namely, at Rx 1,950,000 as against Rx 1,850,000

Turning to the Expenditure, the Opium Agents give, as their latest estimate of production, opium sufficient to make about 55 000 chests The estimated expenditure has been taken at Rx 2,300,000

Before last year's manufacture the reserve on 31st December 1890 was estimated at the inconveniently large figure of 51,505 chests The short crop of last year has largely reduced the reserve Assuming the forecast of the current year's crop to be fulfilled, the reserve will stand as follows —

| | Chests |
|---|---|
| On 31st December 1890 | 31 010 |
| " " 1891 | 29 010 |

## SALT

17 The Estimates are—

| | Budget 1889 90 | Revised | Budget 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 8,029,900 | 8 192 500 | 8,233,500 |
| Expenditure | 462 000 | 420,900 | 453 000 |

The consumption of salt up to the latest date (28th February), for which returns have been received, is compared below (in thousands of maunds) with the consumption in the same period of the previous three years —

| | 1886-87 | 1887 88 | 888 89 | 1889-90 |
|---|---|---|---|---|
| Bengal and Orissa | 8,963 | 8,824 | 8,596 | 8 241 |
| Madras | 6 073 | 6 051 | 6,074 | 6,217 |
| Bombay | 6,635 | 6 789 | 6 124 | 6,800 |
| Sind | 205 | 211 | 211 | 221 |
| Northern India | 6 227 | 6,204 | 6 117 | 6 631 |
| Total | 28 103 | 28 079 | 27 122 | 28 110 |
| Burma | 1,249 | 1 841 | 253 | 1,060 |

18 The figures in the following statement give the consumption (in thousands of maunds) (excluding Burma), for the four years previous to the present one, for the periods 1st April to 28th February, and 1st to 31st March and also for the whole year, of salt on which duty at the full rate, R2 8 a maund, was paid

INDIA (BURMA EXCLUDED)

| | From 1st April to 28th February | From 1st to 31st March | Whole year |
|---|---|---|---|
| 1885 86 | 27 100 | 2 689 | 29 789 |
| 1886 87 | 28,103 | 2 973 | 31 076 |
| 1887 88 | 28,079 | 2,360 | 30,439 |
| 1888 89 | 27 122 | 2,703 | 29 825 |
| 1889 90 | 28,110 | 2,900 Estimate | 31,010 |

The yearly totals differ materially from those shown in paragraph 78 of the Financial Statement of 1889 90, which dealt with consumption only and did not therefore distinguish between salt paying varying rates of duty The salt produced at the Kohat mines across the Indus is taxed at 8 annas only on each 102 lbs, which is equal to 6 4 annas a maund of 82⁶⁄₇ lbs, and the incidence of the British share of the duty on the salt produced in the Mandi State and imported

under treaty into British Territory, is 5 annas a maund The aggregate consumption of both these descriptions was about 775,000 maunds in 1888-89 Clearly, for the purpose of testing the estimate of revenue by the progress of consumption, this lightly taxed salt must be separated from the salt which bears the full duty The estimate for 1889 90 as shown above should be increased by 800,000 maunds, as representing the consumption of the Kohat and Mandi salt, for the purpose of ascertaining the consumption of the whole of India

In Burma an import of about 1,150,000 maunds is indicated by the latest figures The estimate of consumption in Burma of locally produced salt is placed, by the most competent authorities, at about 560,000 maunds

19 It was explained in the Financial Statements for 1888 89 and 1889 90 that the increase in the duty in January 1888 was followed by a general falling off in the revenue But it is not clear that there was a decrease in salt actually consumed proportional to the reduction in the quantity of salt cleared for consumption It is certain that to some extent the dealers in salt deferred making new purchases, on which the higher rate of duty had to be paid, until they had exhausted the stocks on which the lower duty had been paid, and had secured the profit to be obtained by selling them at a price which was increased in full proportion to the increase in the duty

20 The following figures for Burma, where the duty was raised from 3 annas to R1 a maund from the 19th January 1888, are, for imported salt only —

| | To 28th February | From 1st to 31st March | Total |
|---|---|---|---|
| 1884 85 | 1,594 | 93 | 1,687 |
| 1885 86 | 954 | 169 | 1 123 |
| 1886 87 | 1 249 | 325 | 1 574 |
| 1887 88 | 1 841 | 90 | 1 931 |
| 1888 89 | 253 | 61 | 314 |
| 1889 90 | 1,060 | 90 Estimate | 1,150 |

The decline following on the rise in the duty is remarkable, but the explanation is simple

Very large importations had been made towards the end of the previous year, some knowledge or suspicion of the intention of Government to raise the duty having probably been circulated, and the stocks were therefore abnormally large Local manufacture also received a stimulus from the increase of the import duty, for the duty on locally manufactured salt is light and is levied by means of a half yearly fee, and until July last year, when this fee was doubled, the local manufacturer had a substantial advantage over the importer of salt These two circumstances combined to reduce the apparent consumption of imported salt in Burma to a very low level A revival in the demand for imported salt, which was doubtless due to the approaching exhaustion of the imported stocks, set in about the commencement of the current financial year The competition of locally produced salt was also regulated by the doubling of the fee The question of the measures to be taken for equalising the incidence of the duty on locally made and imported salt is one of importance The question is surrounded by difficulties, as the manufacture of salt in Burma is carried on at places and under conditions which practically render any effective check on production impossible A specially qualified officer of the Northern India Salt Depatrment was deputed last year to investigate the matter on the spot, and his report is now under consideration

21 In Northern India also there was a pause in consumption in the year following the increase of duty, but the reduction was so slight that it was pro-

bably caused by the action of holders of stocks In the present year there has been a substantial increase, the consumption of both Sambhar salt and the rock salt of the Punjab Mines having been large

In Madras in 1888 89 prices rose to a high level, the rise being ascribed, at least in part, to a combination of manufacturers Partial resumption of manufacture by the State was begun and prices have since fallen, while consumption shows a satisfactory increase

22 The only province in which consumption has not fully recovered is Bengal, and there the imposition of the increased duty has not been the only cause of the falling off, which is largely attributable to the increase in price resulting from the action of the English Salt Syndicate and the higher level of freights The average maximum prices in Calcutta of Liverpool salt (exclusive of duty) have been as follows per 100 maunds since January 1888 —

| | 1888 | 1889 | 1890 |
|---|---|---|---|
| January | 88 2 | 97 8 | 102 |
| February | 149 | 96 25 | 97 |
| March | 154 25 | 94 25 | |
| April | 138 75 | 94 | |
| May | 137 4 | 90 | |
| June | 133 5 | 92 2 | |
| July | 94 63 | 94 25 | |
| August | 94 | 94 4 | |
| September | 74 25 | 99 75 | |
| October | 83 | 111 83 | |
| November | 91 25 | 105 75 | |
| December | 96 75 | 105 6 | |

Before January 1888 the average highest price varied between 61 and 72 rupees, prices rose after the increase of the duty to a high point, falling again to almost their normal level, but the formation of the Salt Syndicate raised them towards the end of the year, and they have remained high ever since The increase in price (exclusive of duty) may be taken to be from four to five annas a maund

The falling off in the imports into Bengal does not, however, imply an equivalent falling off in consumption Both Sambhar salt and rock salt from the Punjab Mines have found a market in a wider zone in Bengal, since the increased price of Liverpool salt has enabled them to compete with it lower down the rail way line The competition would have been more active and effective but for the action of the East Indian and Oudh and Rohilkhand Railway lines in raising the rate of freight The question of these higher rates of freight is under consideration

23 The Revised Estimate provides for a consumption in India (excluding Burma) of—

| | Maunds |
|---|---|
| Fully taxed salt | 31 010,000 |
| Lightly taxed salt (about) | 800,000 |
| TOTAL | 31,810,000 |

This is the figure with which those of paragraph 78 of last year's Financial Statement are comparable The figures are continued up to 1890-91 below—

| | Consumption of Salt in Maunds |
|---|---|
| 1882 83 | 28,720,000 |
| 1883 84 | 29,338 000 |
| 1884 85 | 31 348 000 |
| 1885 86 | 30,606,000 |
| 1886 87 | 32,200,000 |
| 1887 88 | 31 186,000 |
| 1888 89 | 30,600,000 |
| 1889 90 Estimate | 31 810,000 |
| 1890 91 | 31 930,000 |

The Revised Estimate also takes into account a consumption in Burma of—

| | Maunds |
|---|---|
| Imported Salt | 1,150 000 |
| Locally made Salt | 560 000 |
| TOTAL | 1,710 000 |

The Budget Estimate of Revenue is Rx 8,233,500 or Rx 41,000 in excess of the Revised, and provides for an increased consumption of about 200,000 maunds in India and Burma

The estimates of expenditure for both years are on a higher scale than previously, principally in Burma, Bengal and Madras In Burma the imposition of fees at higher rates on locally-made salt involves a proportionate increase in the commission payable on collections In Bengal, provision has been made for payments on account of new scales of an improved type In Madras, the opening of new salt works on account of Government will involve increased expenditure

## STAMPS

24 The Estimates are—

| | Budget Estimate 1889 90 | Revised Estimate 1889 90 | Budget Estimate 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 3 959,500 | 4 060 500 | 4,034 900 |
| Expenditure | 134,300 | 134 700 | 143,100 |
| Net | 3 825,200 | 3,925 800 | 3,891,800 |

The Revenue promises to be better than the Estimate by Rx 101,000, the improvement being contributed by Burma (Upper and Lower), Assam, the North Western Provinces and Oudh Madras, and Bombay The increases in the North Western Provinces and Oudh and Madras are considerable, namely, Rx 25,000 and Rx 35,000, and the slight falling away in the estimated revenue of 1890 91 is due to the fact that it is not thought desirable to reckon on these increases being maintained

The variations in the Expenditure are unimportant and are mainly due to the charges in England A larger quantity of Stamps is to be supplied in 1890 91, and this accounts for the increased charge

The question has been a good deal discussed in recent years whether the revenue derived from the sale of Court fee Stamps did or did not greatly exceed the cost of the Administration of Civil Justice An enquiry was undertaken in 1886 with the view of ascertaining and putting beyond question what the true facts are The result of this enquiry was published in a Resolution in the *Gazette of India* of the 11th January last, in which it was shown that including all India there was a yearly loss of Rx 125,100, and that instead of surpluses there were deficits in every Province except (1) Bengal, and (2) Madras, where the receipts and charges were practically equal

## EXCISE

25 The Estimates are—

| | Budget Estimate 1889 90 | Revised Estimate 1889 90 | Budget Estimate 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 4 727 300 | 4 837 400 | 4 844 500 |
| Expenditure | 154 200 | 154,200 | 172 600 |
| NET | 4 573 100 | 4 683,200 | 4,671,900 |

In the current year the improvement in Revenue is Rx 110,100, and the Revenue is better than the Estimate in all Provinces except Bengal, where the decrease is Rx 30 000 and in Upper Burma where it is Rx 13 400 The large increases occur in Madras, Rx 60,000 and Lower Burma, Rx 31,400

The Excise question has been discussed at great length in the collection of papers published in the *Gazette of India* of 1st March, and nothing more need be said on the subject in this place It was to be expected that the changes in system which are being made in Bengal would be attended at first with some loss of revenue, though the falling off is also largely due to bad seasons The falling off in Upper Burma is due to the fact that the estimate first made was a mere conjecture The Revenue Officers had no facts to guide them and they framed their estimates too high

The rapid advance in the Madras Revenue is worthy of notice It is due to better management, to an efficient preventive service, to the gradual and systematic enhancement of the rate of taxation which has now in some districts reached the tariff rate, and to the extension of the Bombay system of taxing the trees from which toddy for consumption or manufacture into spirit is drawn In Lower Burma the increase is due to raising the duty on spirits locally manufactured

The estimate of Revenue for 1890 91 varies only slightly from the Revised Estimate A decrease is expected in Bombay owing to a partial modification of the method hitherto followed in fixing the 'minimum guarantee," and further increase is expected in Madras and Lower Burma

The Expenditure is increasing mainly in Bengal and Madras In Bengal the establishment of Central Distilleries under proper supervision, with a considerable strengthening of the Excise establishments, accounts for the growth of expenditure In Madras, as the tree tax system extends, the preventive establishment necessarily expands also

## PROVINCIAL RATES

26 The Estimates are—

| | Budget Estimate 1889 90 | Revised Estimate 1889-90 | Budget Estimate, 1890 91 | Revised Estimate Better + than Budget Estimate of 1889-90 | Budget Estimate 1890-91, Better + than Revised Estimate of 1889 90 |
|---|---|---|---|---|---|
| | Rx | Rx | Rx | Rx | Rx |
| Revenue | 3,258 000 | 3,345 800 | 3,349,400 | +87 800 | +3,600 |
| Expenditure | 60,500 | 54 900 | 43,500 | +5,600 | +11,400 |
| NET | 3 197 500 | 3,290,900 | 3,305 900 | +93,400 | +15,000 |

The rates and cesses credited under this head are assessed at varying percentages on Land Revenue, and as a large increase in Land Revenue is estimated for in both years, the Estimates of the rates necessarily respond This is the general explanation of the increase, but the following special items deserve notice In Madras an increase of Rx 52,400 is expected, the bulk of which is due to the fact that the original Estimate, which was prepared on a consideration of the actual receipts of past years, was too low In the North-Western Provinces and Oudh, the Patwari cess promises to produce Rx 6,300 more than the Estimate

The variations in the Estimates of Expenditure are comparatively trifling, and the only point which requires notice is that in the Punjab the discontinuance, with effect from 1st October 1889, of the payment of fees to Patwaris for the collection of the rates and cesses causes a reduction of Rx 7,500 in the Revised Estimate, and of a further sum of Rx 9,300 in the Budget Estimate for 1890 91 It must also be borne in mind that the Expenditure recorded under this head represents only the cost of collection of the cesses

## CUSTOMS

27 The Estimates are—

| | Budget 1889-90 | Revised | Budget 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 1,418,400 | 1,487 300 | 1,561 100 |
| Expenditure | 138 300 | 134 500 | 138,600 |
| Refunds | 49,400 | 48,700 | 44 000 |

The Revised Estimate provides for an improvement of Rx 68,900 over the Budget, most of which is contributed by Burma In Bengal the estimate will not be realised

28 For the ten months ending 31st January the receipts from import duty and their distribution among the dutiable articles have been —

| | 1886 87 | 1887 88. | 1888-89 | 1889-90 |
|---|---|---|---|---|
| | Rx | Rx | Rx | Rx |
| Arms, &c | 18,500 | 18 200 | 20,200 | 19,500 |
| Malt Liquor | 8,600 | 10,400 | 12,700 | 13 900 |
| Spirit | 350,900 | 375,800 | 405,500 | 403,100 |
| Wines, &c | 38,500 | 42,503 | 41,100 | 40,200 |
| Petroleum | | | 97,100 | 131,200 |
| | 416 500 | 446,900 | 576 600 | 607,900 |

In the export revenue there has been a considerable increase in the ten months of the present year The figures are —

| | Rx |
|---|---|
| 1886 87 | 411 000 |
| 1887 88 | 453,000 |
| 1888 89 | 363,000 |
| 1889-90 | 458,000 |

This increase is due to the unusually large export of rice from Burma, the export of rice from Bengal having declined materially in consequence of high prices following on unsatisfactory crops

29 In the estimate for 1890 91 the continuance of the favourable conditions of the current year is not fully reckoned on, though a recovery is looked for in Bengal The increase estimated for is wholly due to the additional revenue which will be yielded by the enhanced tax on imported spirits At R5 agallon the average net receipts from the duty on spirits are about Rx 480 000 We therefore estimate the additional revenue, due to the increase of the duty by R1, at about Rx 92,500 The reasons which have influenced the Government in deciding to raise the duty have been explained in introducing the Bill to amend the Tariff Act, and in this place it will suffice to give a very brief recapitulation of them

The reasons are —

(1) On general grounds, it is desirable to increase, within reasonable limits, the cost to the consumer of intoxicating liquors, by increasing the duty on them

(2) It is an accepted principle of Excise administration in India to endeavour to gradually raise the duty on spirits made in India to the tariff rate, which practically sets a limit to the increase It has been found possible in some places to increase the duty to the tariff rate, so that the occasion for a further increase of that rate has arrived

(3) It is hoped that the increase may check the increasing import of cheap deleterious foreign spirit

(4) The increased duty will make a substantial addition to the public revenue

The estimates of expenditure and refunds are fairly constant and call for no remarks

## ASSESSED TAXES

30 The Estimates are—

| | Budget 1889 90 | Revised 1889-90 | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 1,515 300 | 1,567,100 | 1,558 700 |
| Expenditure | 28,800 | 28,000 | 31,200 |

The Revised Estimate provides for an increase in Revenue of Rx 51,800, to which all Provinces contribute except the districts directly administered by the Government of India The chief increases are, Rx 11,300 in the Punjab due to revision of assessments, and Rx 10,000 in Madras, to realisation of arrears

The variations of the receipts from year to year are necessarily small, and the Budget for 1890-91 virtually repeats the Revised Estimate for 1889 90

The variations in the estimate of expenditure are trifling, the increase occurring in Bengal and representing provision for a separate assessing establishment

The net collections amounted to Rx 1,477,514 in 1888 89, or more by Rx 94,706 than the collections of the previous year The following table shows how this increase is distributed —

| | Income tax collections 1886-87 | Income-tax collections 1887 88 | Income-tax collections 1888-89 | Percentage of total collections 1888 89 | Increase (+) or Decrease (—) in 1888 89 compared with 1887 88 |
|---|---|---|---|---|---|
| | Rx | Rx | Rx | | Rx |
| India | 122 406 | 133 874 | 139,787 | 9 4 | +5,913 |
| Central Provinces | 39 836 | 40 348 | 42,464 | 2 9 | +2,116 |
| Burma | 16 | 29 | 50,036 | 3 4 | +50 007 |
| Assam | 19 905 | 22 661 | 22 232 | 1 5 | —429 |
| Bengal | 333 626 | 364 122 | 381,648 | 25 8 | +17 526 |
| North Western Provinces and Oudh | 213 639 | 213 963 | 218 150 | 14 8 | +4,187 |
| Punjab | 105 652 | 106,639 | 113 271 | 7 7 | +6,632 |
| Madras | 136 674 | 162 658 | 164 877 | 11 1 | +2 219 |
| Bombay | 303 756 | 330 514 | 345,049 | 23 4 | +6,535 |
| TOTAL | 1 277,510 | 1 382 808 | 1 477,514 | 100 | +94 706 |

More than half of the total increase occurred in Burma, to portions of which the tax was extended from 1st April 1888 Leaving that Province out of account the collections in India shew an increase of Rx 44,699, or 3 23 per cent, of which rather more than a third occurred in Calcutta

## FORESTS

31 The following statement shows the present state of the Forest Revenue —

| | Budget 1889-90 | Revised 1889 90 | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 1 269 600 | 1 446,400 | 1,414,400 |
| Expenditure | 801 300 | 815 700 | 847 900 |
| Surplus | +468 300 | +630 700 | +566 500 |

The increase of gross revenue indicated in the Revised Estimate is Rx 176,800, of which the greater part is due to an exceptionally favourable season for floating down timber and to rising prices in Upper and Lower Burma, the improvement having produced Rx 45,100 in Upper and Rx 91,500 in Lower Burma Bombay shows an advance of Rx 17,100, due to increased operations, and the North Western Provinces, the Punjab, and Bengal between them contribute an additional revenue of about Rx 19,300, due to sale of railway sleepers in the first Province, supply of fuel for railways in the second, and improved sales of timber in the third

The increased expenditure involved by these more active operations is expected to be only Rx 14,400 The surplus for the current year is expected

o be Rx 73,700 better than that of 1888-89, which was about Rx 157,000 higher than that of any previous year

The Budget Estimate of Revenue is Rx 32,000 less than the sum expected in the current year There is a general increase in all Provinces except Burma, where the falling off means that the continuance of the exceptionally favourable conditions of the current year cannot be reckoned on The proportion of expenditure to income has fallen from 59 per cent in 1888-89 to 56 per cent in the current year

## INTEREST ON DEBT

32 The Estimates are—

| | Budget Estimate 1889 90 | Revised Estimate 1889 90 | Budget Estimate 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Receipts | 734 200 | 867,700 | 789 900 |
| Expenditure | 4,358,600 | 4,262,300 | 4 296 300 |
| Net | 3 624,400 | 3,394 600 | 3 506 400 |

The explanation of the expected increase in the receipts in the current year is that the Secretary of State has had control of a high cash balance and has been able to invest a large portion of it temporarily at a high rate of interest The explanation of the reduction in the expenditure is (1) that the Budget provided for a loan in India of 2½ crores at a discount, whereas a loan of only 2 crores was raised at about par, (2) that no temporary loans were required in England, (3) that a loan of only £3,500,000 was raised in sterling in place of one of £3,750,000 anticipated at the time the Budget was framed, (4) because the charges transferred from this head to the Railway Revenue Account for interest on advances to Companies were larger than anticipated, on account of advances being made at earlier dates, and (5) because the rate of Exchange on the sterling payments is better than the Estimate

33 The following figures show in thousands of £ the amount of the sterling debt of the Government of India at the end of each year from 1881 82, the amount of interest paid during the year, and the distribution of the total amounts between ordinary debt and that held on account of Railways —

| | 1881 82 | 1882-83 | 1883 84 | 1884-85 | 1885-86 | 1886-8 | 1887-88 | 1888-89 | 1889-90 Revised | 890 9 Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| Sterling Debt— | | | | | | | | | | |
| Ordinary Account | 58,620 | 59 094 | 56 910 | 56 758 | 60 207 | 65 714 | 65 626 | 66 184 | 65 881 | 65 881 |
| Railway Account | 9 522 | 9 492 | 11 199 | 12 513 | 13 600 | 18 514 | 18 514 | 28 850 | 32 350 | 38 745 |
| TOTAL | 68 142 | 68 586 | 68 109 | 69 271 | 73 807 | 84 228 | 84 140 | 95 034 | 98 231 | 104 626 |
| Interest— | | | | | | | | | | |
| Ordinary Account | 2 512 | 2 481 | 2 442 | 2 610 | 2 429 | 2 597 | 3 365 | 2 662 | 2 402 | 2,482 |
| Railway Account | 353 | 348 | 312 | 353 | 366 | 566 | 552 | 632 | 914 | 988 |
| TOTAL | 2 865 | 2 829 | 2 754 | 2 963 | 2 795 | 3 163 | 917 | 3 294 | 3 316 | 3 470 |
| Interest Receipts— | | | | | | | | | | |
| Ordinary Account | 56 | 24 | 30 | 35 | 9 | 41 | 66 | 135 | 134 | 62 |

It will be seen from these figures that in nine years the debt on ordinary account has increased by £7,261,000, while the Railway debt has increased by £29,223,000 The addition to the ordinary debt really represents the cost of Railway Construction, the Public Works loans in 1885 86 and 1886 87 having been raised in England, but as the transfer from ordinary to Railway account is always

made in the Indian portion (that is, the rupee portion) of the Accounts whether the debt is created in England or India, the amounts raised in England have been added to the ordinary sterling debt, while a corresponding reduction has been made in the ordinary rupee debt The conversion of £53,261,820 four per cent. into three and a half per cent stock resulted in a net saving of £266,310 a year

Of the total increase in the Railway portion of the sterling debt a sum of £3,500,000 has been raised in the current year under the Oudh and Rohilkhand Railway Purchase Act for making advances to Railway Companies, and it is proposed to raise a similar loan of £1,700,000 next year The practice is obviously economical, as the Secretary of State can borrow at less than 3 per cent while the Companies have to pay higher rates for their debentures The rest of the increase in the nine years represents the purchase money paid for the Oudh and Rohilkhand and South Indian Railways and the redemption of liabilities incurred by the acquisition of the Sind, Punjab and Delhi, the Eastern Bengal, and the East Indian Railways It will thus be seen that the greater portion of the increase to the debt is only nominal, having been incurred to extinguish existing liabilities which were shown in the Railway Revenue Account under other heads than Interest on Debt The charges on account of interest have correspondingly increased, but there has been a much larger reduction under other heads, notably under Interest payable to Guaranteed Companies

34 The following are the details of the debt in India —

Thousands of Rx.

| | 1882-83 | 1883 84 | 1884 85 | 1885-86 | 1886-87 | 1887-88 | 1888 89 | 1889 90, Revised | 1890-91 Budget |
|---|---|---|---|---|---|---|---|---|---|
| Permanent Debt— | | | | | | | | | |
| Ordinary Account | 35 770 | 35 993 | 21 633 | 14,459 | 8 234 | 10 693 | 11,457 | 9 869 | 6 083 |
| Railway Account | 54 919 | 57 198 | 71 551 | 78 245 | 84 420 | 87 397 | 89,422 | 92 890 | 96 640 |
| Special Loans | 1,953 | 1 809 | 1 799 | 1 782 | 1 782 | 1 781 | 1 781 | 1 780 | 1 780 |
| Service Funds &c | 951 | 1 000 | 1 056 | 1,082 | 1 137 | 1 179 | 1 227 | 1 275 | 1 326 |
| Savings Banks | 3 744 | 4 017 | 4 722 | 5 116 | 5 836 | 6 721 | 7 664 | 7 631 | 7 890 |
| TOTAL | 97 337 | 100 017 | 100 761 | 100 684 | 101 409 | 107 771 | 111,551 | 113,445 | 113 719 |

A large portion of the public debt has been incurred for the purpose of advancing funds on easy terms to Municipalities and other Public Bodies, and to Native States Rx 6,250,000 of it also represents the investment of the currency reserve The following figures show the net charge in India on account of interest on ordinary account, as well as the interest on the Capital expenditure on Railways and Irrigation Works —

Thousands of Rx

| | 1882 83 | 1883 84 | 1884 85 | 1885-86 | 1886 87 | 1887-88 | 1888 89 | 1889-90 Budget | 1889-90 Revised. | 1890-91 |
|---|---|---|---|---|---|---|---|---|---|---|
| Charged to Interest on Debt | 1,719 | 1 517 | 1 371 | 1 137 | 737 | 662 | 811 | 803 | 779 | 697 |
| Recovered | 670 | 820 | 668 | 687 | 614 | 653 | 643 | 690 | 673 | 700 |
| Net Charge | 1,049 | 697 | 703 | 450 | 123 | 9 | 168 | 113 | 106 | —3 |
| Interest on Railways | 1 621 | 1 785 | 1 959 | 2 182 | 2,423 | 2 558 | 2,692 | 2 779 | 2,770 | 2,891 |
| " Irrigation Works | 816 | 895 | 932 | 965 | 993 | 1,018 | 1,041 | 1,065 | 1,061 | 1,083 |
| Total | 2 437 | 2 680 | 2 891 | 3,147 | 3 416 | 3 576 | 3,733 | 3,844 | 3,831 | 3,974 |

The net charge on ordinary account in 1887-88 was unusually low, partly ecause about Rx 90,000 of the charges remained unpaid at the end of the ear and were paid in the following years, and partly because about Rx. 40,000 ere received during the year on account of arrears of interest on the Kidder-ore Dock loan The singular and interesting fact which this statement reveals, s that there is now an actual net receipt on account of the ordinary rupee debt n other words the interest on the investments held on account of Government, nd on the advances made to Public Bodies and others by Government, exceeds he interest payable on that portion of the rupee debt which is not actually epresented by Railways and Irrigation Works

## POST OFFICE, TELEGRAPH, AND MINT

35 The net result of the working of these three *quasi*-Commercial Depart ients will be apparent from the following figures —

| | 1888-89 | 1889 90 | | 1890 91 Budget |
|---|---|---|---|---|
| | | Budget. | Revised. | |
| | Rx | Rx | Rx | Rx |
| ost Office— | | | | |
| Revenue | 1,281,540 | 1,348 000 | 1,304,300 | 1,386,200 |
| Expenditure | 1,342,452 | 1,402,800 | 1,366,100 | 1,419,900 |
| NET | —60,912 | —54,800 | —61,800 | —33,700 |
| elegraph Capital Account— | | | | |
| Receipts | 1 191 | | | |
| Expenditure | 158,858 | 180 100 | 157,000 | 222,300 |
| NET | —157 667 | —180,100 | —157,000 | —222,300 |
| elegraph Revenue Account— | | | | |
| Revenue | 740 957 | 752,100 | 768 300 | 793 200 |
| Expenditure | 545,234 | 582 300 | 562 900 | 578 200 |
| NET | 195 723 | 169 800 | 205,400 | 215 000 |
| Iint— | | | | |
| Revenue | 221,138 | 228 600 | 267 100 | 244,000 |
| Expenditure | 99,967 | 103 100 | 119 100 | 108,200 |
| NET | 121,171 | 125 500 | 148,000 | 135,800 |

These figures do not profess to give a complete account of the profit and oss of the Departments, but merely show the difference between the revenue nd expenditure as recorded in the accounts and estimates As regards the Post Office, the somewhat unfavourable result of the curren year is mainly due to change in the system of accounting Hitherto it has been the practice to redit as revenue, (1) the cost of Postage Stamps sold by Treasuries to Post iasters, whether disposed of to the public within the year or not, and (2) all ostage due on articles remaining undelivered at the end of the year, by debit o advances In future only the sum received for stamps actually sold to the ublic and postage actually realized will be credited as revenue of the year The effect of this change has been to reduce the revenue of the current year y about Rx 41,000

The Revenue Account of the Telegraph Department indicates a gradual xpansion of traffic and a slowly increasing surplus The increase in the capital xpenditure is due to the contemplated construction of new lines, most of hich are necessitated by the extension of Railway communications

The imports and coinage of silver during the three closing months of the current year will be very heavy This large coinage, and the higher gain on the copper coinage resulting from the reduced price of copper, account for the improvement shown under Mint

## CIVIL DEPARTMENTS

36 The Estimates of the several heads which fall into this group are compared below —

| | Budget Estimate 1889-90 | Revised Estimate 1889-90 | Budget Estimate 1890-91 | Revised Estimate 1889-90 Better + Worse — than Budget Estimate of 1889-90 | Budget Estimate 1890-91 Better + Worse — than Revised Estimate of 1889-90 |
|---|---|---|---|---|---|
| | Rx | Rx | Rx | Rx | Rx |
| Receipts | 1 464 200 | 1 518 700 | 1 521 500 | +54 500 | +2,800 |
| Salaries and expenses | 13 291 200 | 13 282 500 | 13 596 800 | +8 700 | —314,300 |
| Net Expenditure | 11 827 000 | 11 763 800 | 12 075,300 | +63,200 | —311,500 |

The improvement in Revenue does not call for special notice, as, with few exceptions, it results from a number of minor variations

The Revised Estimate of Expenditure approximates closely in the aggregate to the original Estimate for 1889 90, but the following variations call for a few words of explanation —

| | Expenditure less | Expenditure more |
|---|---|---|
| | Rx | Rx |
| 18 General Administration | 25 800 | |
| 20 Police | 58,800 | |
| 21 Marine | | 92 600 |
| 22 Education | 51,000 | |
| 25 Political | | 37 000 |
| TOTAL | +135,600 | —129 600 |

Of the improvement under *Administration*, Rx 16,600 is the result chiefly of economies effected in the offices of the Government of India, and Rx 13,400 occurs in England and Exchange The smaller expenditure under *Police* is almost entirely due to savings in the District Executive Force and Special Police charges in Burma, rendered possible by the restoration of order and decrease of crime in that Province The considerable increase in *Marine* Expenditure is due to provision having been made for the purchase of a steamer for the Andamans and a steam launch for the Port Officer, Calcutta, to the payment of the balance of the purchase money of a steamer to replace the *Undaunted*, and to a large supply of Stores from England The improvement under *Education* is distributed in small amounts over all Provinces, and the increase under *Political* is chiefly due to the payment of arrears of subsidy to the Amir of Afghanistan

37 The increase of expenditure provided for in the Budget Estimate for 1890 91 is expected under all heads except *Marine*, where the absence of provision for the special items of expenditure referred to above results in a reduction of Rx 55,400 from the amount provided in the Revised Estimate The following are the principal items of increase *Courts of Law*, Rx 51,300, owing chiefly to provision having been made for additional Judicial Establishments in Burma and in Bengal, *Jails* Rx 35,300, *Police*, Rx 63,000, of which 29,300 is provided in Lower Burma principally on account of additional Police to be entertained in place of men under training, and the balance in the Punjab, Madras, and Bombay as the result of revision of establishments, contemplated or in pro

gress, *Education*, Rx 92,400, in consequence generally of an increase in the number of Government Schools and in the grants in aid to private Educational Institutions in all Provinces, and *Scientific and Other Minor Departments*, Rx 64,100, resulting almost entirely from the provision for the forthcoming Census

## MISCELLANEOUS

38 The Estimates are as follows —

| | 1888-89 Accounts | Budget | 1889-90 Revised | 1890-91 Budget | Increase (+) or Decrease (—) of Revised as compared with Budget Estimates 1889-90 | Increase (+) or Decrease (—) of Budget 1890-91 as compared with Revised Estimates 1889-90 |
|---|---|---|---|---|---|---|
| | Rx | Rx | Rx | Rx | Rx | Rx |
| Revenue | 1 793 000 | 1 340 300 | 1 325 500 | 1 243,000 | —14 800 | —82 500 |
| Expenditure | 4 884 000 | 4 823 200 | 4 848 700 | 4 945,400 | +25 500 | +96 700 |

The variations in revenue occur mainly in the receipts under Exchange, which were Rx 951 500 in 1888 89, and are estimated at Rx 527,300 and Rx 453,400 in the Budget and Revised Estimates of 1889 90, and Rx 443,500 in the Budget Estimate of 1890-91 It has been explained in previous years that these receipts accrue almost entirely in connection with the capital transactions of the subsidised Railways, the most important of which are the Southern Mahratta, Indian Midland, and Bengal Nagpur Railways The gradual falling off in the receipts is due to the smaller capital expenditure on these Railways, some of which have already been completed and others are approaching completion Excluding *Exchange*, the revenue under this group amounted to Rx 841,300 in 1888 89, and is estimated at Rx 813,000 and Rx 872,100 in the Budget and Revised Estimates of 1889 90, and at Rx 799 500 in the Budget Estimate of 1890 91 The balance of the deposits of the Military Orphan Fund having been exhausted in 1888 89, the credit which used to be taken to revenue from this balance on account of the net payments made for the Fund, ceased in that year and accounts for a falling off of about Rx 35,000 In the current year, however, this falling off has been more than compensated by special receipts, of which the principal are, a fine of Rx 20,000 from a Karen Chief, and a recovery of Rx 21,900 from the Bombay Port Trust on account of their non interest bearing debt, which represents the value of land purchased, and buildings constructed, from revenue and taken over by the Trust

The increase in Expenditure is chiefly attributable to increasing superannuation allowances and to increased demands for Stationery and Printing, following on the growth of public business and the multiplication of public offices

## FAMINE RELIEF AND INSURANCE

39 The Estimates are —

| | Budget 1889 90 | Revised. | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Famine Relief | 20 500 | 100,000 | 10 500 |
| Construction of Protective Irrigation Works | 80,000 | 74 000 | 65 000 |
| Reduction of Debt | | 433,500 | 524,500 |
| TOTAL | 100,500 | 607,500 | 600 000 |

In the Budget Estimate for the current year Rx 20,000 were provided for the relief of the scarcity in Behar When the estimates were prepared it was not thought that the scarcity in Ganjam would be of a nature to require expenditure on direct relief It is well known that in both districts the scarcity turned out to be more serious than was at first anticipated Rx 50,000 were spent on direct relief operations in Behar and the same sum in Madras An outlay of Rx 32,500 was also incurred on the Rushikuliya Canal and helped to alleviate the distress in Ganjam Most of the rest of the outlay on the irrigation works charged to this head represents the cost of construction of the Nira Canal in Bombay Next year's grants provide for further progress on the two works mentioned above, and a precautionary provision of Rx 10,000 is made for direct relief in Bengal

It has been explained elsewhere that the great improvement in the financial outlook has enabled the Government to take steps for the gradual restoration of the Famine Insurance Grant, and no detailed explanation is therefore required of the entries against *Reduction of Debt*

## RAILWAY FINANCE

40 The extent to which the Indian Budget is influenced by the condition of Railway Traffic and Construction will be apparent from the following figures —

| | REVENUE | | | | EXPENDITURE | | |
|---|---|---|---|---|---|---|---|
| | Budget 1889-90 | Revised 1889-90 | Budget 1890-91 | | Budget 1889-90 | Revised, 1889-90 | Budget, 1890-91 |
| | Rx | Rx | Rx | | Rx | Rx | Rx |
| | 16 686 200 | 16 503 000 | 17 151 100 | India | 10 503,400 | 10 273 000 | 10 727 900 |
| | 200 | 200 | 200 | England | 5 603 900 | 5 609 600 | 5 717 200 |
| | 100 | 100 | 100 | Exchange | 2 605 800 | 2 524 300 | 2 572 800 |
| Loss on the Railway Account | 2 026 600 | 1 903,600 | 1 866 500 | TOTAL | 18 713,100 | 18 406 900 | 19 017 900 |
| TOTAL | 18 713 100 | 18,406 900 | 19 017 900 | | | | |

Of the various items of Revenue which enter into the Estimates, Land Revenue alone furnishes a larger contribution to the Treasury than the gross Railway Revenue, and the Expenditure on the working of Railways and in paying the interest on the money spent in constructing them, is second only to that incurred on the Army

41 For the current year, the Revised Estimate compares with the Budget as follows —

RECEIPTS

| | Budget | Revised | Better + Worse — |
|---|---|---|---|
| | Rx | Rx | Rx |
| State Railways (gross Traffic Receipts) | 13,103 500 | 13,360,300 | +256,800 |
| Guaranteed Railways (net Traffic Receipts) | 3,560 000 | 3,100 000 | —460,000 |
| Subsidized Companies (Repayment of advances of interest) | 23,000 | 43 000 | +20,000 |
| TOTAL | 16 686,500 | 16,503,300 | —183,200 |

EXPENDITURE

| | Budget. | Revised | Better + Worse — |
|---|---|---|---|
| | Rx | Rx | Rx |
| State Railways | 14,454,000 | 14,310 700 | + 143 300 |
| Guaranteed Railways (Surplus Profits, Land and Supervision and Interest) | 4,089,100 | 3,866 900 | + 222,200 |
| Subsidized Companies | 87 500 | 74 100 | + 13,400 |
| Miscellaneous Railway Expenditure | 82,500 | 155,200 | — 72,700 |
| | | NET | + 306,200 |

The receipts are therefore expected to be Rx 183,200 worse, and the expenditure Rx 306,200 better, than the estimate, the whole of the deterioration in Receipts and most of the improvement in Expenditure appearing against "Guaranteed Railways" Low earnings of course mean that low surplus profits have to be paid, in other words, that a part of the loss of Revenue comes back to us in the shape of reduction of Expenditure

42 *State Railways Traffic Receipts and Working Expenses*—The most marked variations from the receipts as originally estimated occur on the following lines —

| | Rx | |
|---|---|---|
| North Western Railway | 265 000 | better |
| Eastern Bengal | 75 000 | better |
| Rajputana Malwa | 60 000 | better |
| Oudh and Rohilkhand | 45 000 | better |
| Tounghoo Mandalay | 42,500 | better |
| Tirhoot | 40,000 | better |
| Indian Midland | 180 000 | worse |
| Bengal Nagpur | 52,500 | worse |
| Southern Mahratta | 25 000 | worse |

and the working expenses are heavier on the—

| | Rx |
|---|---|
| North Western Railway, by | 50,000 |
| Rajputana Malwa | 47 500 |
| Tounghoo Mandalay | 23 500 |
| Burma | 22,500 |
| Bengal Nagpur | 21 000 |

but fall short of the Estimate on the—

| | |
|---|---|
| Indian Midland, by | 132 500 |
| East Indian | 75 000 |
| Sindia | 14,600 |

The large increase in the receipts on the North Western Railway is due to a very favourable grain traffic The Rajputana-Malwa line has carried more grain and cotton, and the Eastern Bengal Railway an exceptional quantity of jute The failure to realise the estimates in the case of the three State lines leased to Companies is due partly to the conjectural nature of the estimates, as there were no data available for framing them, and partly to various sections of the lines not having been opened to traffic as early as anticipated

Heavy traffic leads to increased working expenses, and this is the explanation generally of the increased expenditure The original estimate for the East Indian Railway provided for a larger renewal of locomotives than was made, and the saving on the Sindhia line is due to the fact that the provision

made for the settlement of a long outstanding claim preferred by the Bombay, Baroda and Central India Railway was not utilised, as the claim is yet under consideration

43 *Guaranteed Railways* —As already explained, the failure of the estimate of receipts and also most of the saving in Expenditure have occurred in connection with the guaranteed lines The falling off occurs almost entirely on the Great Indian Peninsula Railway, the gross receipts being now estimated at Rx 510,000 below the Budget figure This is due mainly to a decrease in the wheat traffic, resulting from (1) poor crops in the localities served by the Railway, (2) a reduced demand for export owing to favourable crops in Europe and America, and (3) unusually large exports from the Punjab There was also a falling off in the linseed traffic, and in the carriage of materials for Railway construction owing to the completion of the Indian Midland line

The Madras Railway has, without any sensible increase in its expenditure, improved its receipts by Rx 70,000 over the Estimate

44 *Miscellaneous Railway Expenditure* —The increase from Rx 82,500 to Rx 155,200 is principally due to the cost of material for a few miles of an experimental railway (the Abt) with a rack rail, and also to a large outlay on surveys, among which may be mentioned the Bikanir Desert Survey, the East Coast Survey, the Hyderabad Umarkot Survey, Surveys in the Shan Hills, and on the Chindwin, and also on the North West Frontier

## CAPITAL EXPENDITURE

45 *Construction of State Railways (not charged against Revenue)* —The Budget Estimate provided for an outlay of Rx 3,562,000 The present estimate is for Rx 3,066,200, or a reduction of Rx 495,800 The greater portion of the reduction occurs in the sterling expenditure in England which is now expected to be less than the estimate by £236,500 No progress has been made on the Peshawar Jumrood or Burrakar lines or on the Kistna Bridge, for which Rx 200,000 were provided in the Estimates The year's record of construction is as follows —

The Assam Behar Railway, the Toungboo Mandalay Railway, the Sind-Sagar Railway, and the Chenab Bridge have been practically completed, considerable progress has been made with the Villapuram Dharmaveram line, and with the Chaman Tunnel and extension The Mu Valley line has been commenced, and the Jammu Kashmir line is in progress

## BUDGET ESTIMATE, 1890 91

46 The Budget Estimate for 1890 91 compares with the Revised Estimate of the current year as follows —

### RECEIPTS

| | Revised | Budget 1890 91 | Better + Worse — |
|---|---|---|---|
| | Rx | Rx | Rx |
| State Railways (gross Traffic Receipts) | 13 360,300 | 13,777 300 | +417 000 |
| Guaranteed Railways (net Traffic Receipts) | 3,100,000 | 3 342,000 | +242,000 |
| Subsidized Companies (Repayment of advances of interest) | 43,000 | 32,100 | —10 900 |
| TOTAL | 16,503,300 | 17,151,400 | + 648,100 |

EXPENDITURE

| | Revised | Budget 1890 91 | Better + Worse— |
|---|---|---|---|
| | Rx | Rx | Rx |
| State Railways | 14 310,700 | 14,841,900 | —531 200 |
| Guaranteed Railways (Surplus Profits, Land and Supervision and Interest) | 3 866 900 | 4 012,700 | — 145,800 |
| Subsidized Companies | 74,100 | 52,000 | +22 100 |
| Miscellaneous Railway Expenditure | 155,200 | 111,300 | +43 900 |
| TOTAL | 18,406 900 | 19 017,900 | —611 000 |

An increase of Rx 648,100 in receipts and of Rx 611,000 in expenditure is, therefore, estimated for, the net improvement being Rx 37,100

47 *State Railways, Traffic Receipts and Working Expenses*—The chief improvements in receipts are expected on the following lines —

| | Rx |
|---|---|
| South Indian (owing to change of status) | 132,500 |
| Midland | 130,000 |
| Bengal Nagpur | 102 500 |
| Southern Mahratta | 70 000 |
| Oudh and Rohilkhand | 35,000 |
| Burma | 30 000 |
| Tounghoo Mandalay | 22 500 |
| East Indian | 10,000 |
| Villapuram Guntakal (Nellore Branch) | 7 100 |

and the only material falling off on the

| | |
|---|---|
| North Western | 165,000 |

The improvement in the Midland and Bengal Nagpur lines is anticipated or the reason that the former will be completely open for traffic throughout the ear, and the latter for a portion of it The estimates are, however, to some xtent conjectural, and it is well to bear in mind that the results of the current year iave not accorded with the anticipations on which the estimates were framed a ear ago The completion of the Southern Mahratta system explains the xpected increase of Rx 70,000 on that line The traffic on the Oudh and Rohilkhand line is developing in a satisfactory manner, and both the Burma nes have done remarkably well and promise to continue to do so The following gures for the Upper Burma line have some interest —

| | Budget 1889 90 | Revised | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| eceipts | 115 000 | 157 500 | 180 000 |
| 'orking Expenses | 100 000 | 123,500 | 130,000 |
| Net | 15,000 | 34,000 | 50,000 |

The improvement on the Villapuram Guntakal (Nellore Branch) line is not altogether real, as owing to the change of status of the South Indian Railway, through which agency this line is at present worked, the receipts will be adjusted monthly instead of half yearly, thust hrowing the transactions of 15 months into the accounts of 1890 91 A falling off on the North Western line of Rx 165,00 is expected, in the current year the grain traffic has been unusually heavy, and with the failure of the winter rains in the Punjab its continuance on the same scale cannot be looked for

In *Working Expenses* the increase is estimated at Rx 300,300, and may be stated generally to be proportionate to the increased traffic expected

The addition to the *Interest* charge is Rx 230,900 This, of course, represents the interest on the additional outlay on construction and on the additional capital deposited by the Assisted Companies during the year

48 *Guaranteed Railways*—In consequence of its change of status on 31st December 1890, the net earnings of the South Indian line for nine months only come into the Estimates On the Madras and Bombay Baroda and Central India lines slight increases aggregating Rx 20,000 are expected The increase of Rx 242,000 is due to the more favourable view taken of the prospects of the Great Indian Peninsula line The partial collapse of the traffic, and the special reasons for it, have already been alluded to A recovery set in in November, and as it is understood that the wheat crop in the Central Provinces is a fair one, there is reason to hope that the improvement may be maintained The Estimate provides for Gross Earnings at Rx 4,000,000 and working expenses at Rx 1,960 000, giving net earnings of Rx 2,040,000 and a net increase of Rx 260,000 The following figures show that with ordinary conditions this is not a sanguine estimate —

Net earnings (actual)—

| | | Rx |
|---|---|---|
| | 1886 87 | 2,114 300 |
| | 1887-88 | 2 142 400 |
| | 1888 89 | 2 209,100 |
| Budget Estimate | 1889 90 | 2 270,000 |
| Revised Estimate | 1889 90 | 1 780 000 |
| Budget | 1890 91 | 2,040,000 |

The *Surplus profits* and *Interest* are more by Rx 145,800 than in the current year, the greater portion of which is the consequence of the higher estimate of earnings, and the rest of additional capital outlay on which interest has to be paid

49 Under *Miscellaneous Railway Expenditure* the improvement of Rx 43,900 is nominal, as the current year bears the exceptional charge for the Abt experimental material The provision of Rx 111,300 is for surveys

Before leaving the subject of Railway Revenue and Expenditure it is desirable to call attention to the magnitude of the transactions and to the impossibility of framing a close estimate of the probable traffic earnings The Budget Estimates for the current year promise to be fulfilled within an inconsiderable margin, but this is not because each estimate has proved a good one on the contrary, the variations from expectation, on the Great Indian Peninsula line in particular, and on the Midland and Bengal Nagpore in a less degree, indicate the perplexing nature of the task This liability to fluctuation in the net earnings of our great Railway system adds one more cause of uncertainty to those which already affect Indian finance

CAPITAL EXPENDITURE.

50 The provision in 1890 91 for construction of Railways not charged to evenue is Rx. 362,000 less than the original provision of the current year us —

| | India | England | Exchange | Total |
|---|---|---|---|---|
| | Rx | £ | Rx | Rx |
| 89 90 | 1,697 100 | 1,273,000 | 591 900 | 3 562 000 |
| 90 91 | 1 960 200 | 855,000 | 384 800 | 3,200,000 |

The works on the Chaman Extension, for which a heavy grant was made in 389 90, are now far advanced and require a very much smaller grant in 1890 91 provide for their completion The Chenab Bridge is practically completed he Sind Pishin, Sind Sagar, and Assam Behar Railways and the Mandalay xtension, on which considerable sums were expended during the past year, are ow finished, and the expenditure next year will be restricted to requirements nich the exigencies of traffic or safe working may prove to be necessary

The expenditure on the Villupuram Guntakul Railway, under construction n behalf of the State by the South Indian Railway, will still be high, and ovision to the extent of Rx 968,600 has been made in the estimates It is pected that 160 miles of this line will be sufficiently far advanced to be open r traffic about January next

During the current year, the Mu Valley Railway, the Durbhunga Bairagnia anch of the Tirhoot State Railway, and an extension of the Sind Sagar ailway from Mianwali to Mari were sanctioned, and work on them is now in ogress The grants allotted to these projects in 1890 91 are Rx 500,000, x 75,400, and Rx 195 000 respectively The allotments to the two last amed projects provide for their completion during the coming year

Provision to the extent of Rx 250,000 is made for either the Panchpara anjam or East Coast project now under investigation Other important grants e, Rx 63,600 for improving the gradients on the North Western Railway tween Jhelum and Rawalpindi and Rx 62,800 for completing the reserve of aterial which it has been decided to maintain for future possible extensions of e Frontier Railways

51 The following figures shew the rate at which Railways have been con ucted at the cost, or on the responsibility, of the Government since 1880 —

| Date | Number of miles open |
|---|---|
| 31st March 1880 | 8 382 |
| " 1881 | 9 134 |
| 1882 | 9 437 |
| " 1883 | 9 748 |
| " 1884 | 10 188 |
| " 1885 | 10,824 |
| " 1886 | 11,173 |
| " 1887 | 12,000 |
| " 1888 | 12 915 |
| " 1889 | 13,648 |
| " 1890 (Revised Estimate) | 14 437 |

Between March 1880 and March 1890 the number of miles open has in-eased from 8,382 to 14,437, or by more than 72 per cent

The following Table gives the Total Capital outlay on Railway Construction up to date —

| | State Railways | State Railways constructed through the Agency of Companies | Guaranteed lines | TOTAL | Annual progress. |
|---|---|---|---|---|---|
| | Rx | Rx. | Rx | Rx | Rx |
| To end of— | | | | | |
| 1879-80 | 28 007 395 | | 96 829,969 | 124 837 364 | |
| 1880 81 | 67 224 624 | | 66 348,478 | 133 573 102 | 8 735,738 |
| 1881 82 | 70 569 807 | | 67 021 756 | 137 591 623 | 4,018,521 |
| 1882 83 | 72 800 428 | 468 270 | 67,431,448 | 140 700 146 | 3 108 523 |
| 1883 84 | 76,653 281 | 704,155 | 68 769 369 | 146,126 805 | 5,426,659 |
| 1884 85 | 81 389 391 | 3 126,906 | 69 904,427 | 154,420 724 | 8 293,919 |
| 1885 86 | 9 863,111 | 4 775 059 | 67 883 682 | 163 521 852 | 9 101 128 |
| 1886 87 | 108 456 220 | 7 915 378 | 57 046 325 | 173,417 923 | 9,896 071 |
| 1887 88 | 110 788 941 | 12 979 680 | 57 694,898 | 181,463 519 | 8 045,596 |
| 1888-89 | 111 989 453 | 18 097 843 | 58 313,774 | 188 401 070 | 6 937 551 |
| 1889-90 Revised | 124 329 814 | 20 284 543 | 49 499 263 | 194,113 620 | 5 712,550 |
| 1890 91 Budget | 127 534 564 | 22 631,443 | 50 281 163 | 200,447 170 | 6 333,550 |

## IRRIGATION

52 The Irrigation revenue makes satisfactory progress The figures are—

| | Budget 1889-90 | Revised 1889-90 | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 1 889 300 | 1 985 300 | 2 035 000 |
| Expenditure | 2 614 700 | 2 709 300 | 2 739,400 |
| Net | —725 400 | —724 000 | —704,400 |

It must be recollected that these figures include the transactions classed as "minor works" as well as the revenue transactions of the productive or major works ' The broad distinction between the two classes is that the *Capital* cost of minor works is charged against Revenue, while the cost of construction of major works is charged to Debt The distinction is not absolute for there are works classed as "Major Works" on which there has been large capital expenditure from Revenue, that is, charged against the grant for Famine Insurance In the current year most of the improvement in revenue arises through the extension of irrigation in the Punjab, and is mainly due to the approaching completion of the distributaries of the Sirhind Canal In 1890 91, the increase is shared between the Punjab and the North Western Provinces, the former contributing Rx 58,700 more than the estimate of a year ago, and the latter Rx 21,300 Extension of distributaries and an advance in popular favour are the general explanation of the increase in both cases There is, however, a special influence in the case of the North Western Provinces It may be recollected that in 1886, the irrigation from the Lower Ganges Canal system was stopped by the collapse of the Nadrai aqueduct The reconstruction of the aqueduct has now been completed and therewith a large area is again brought within reach of canal water

53. *Construction of Irrigation Works (not charged against Revenue)* —The Estimates are—

| | Budget 1889-90. | Revised, 1889 90 | Budget 1890 91 |
|---|---|---|---|
| | Rx. | Rx | Rx |
| | 527 500 | 401,900 | 550 000 |

The reduction of the Estimate from Rx 527,500 to Rx 401,900 in the current year is due to the postponement of the construction of the Jhelum Canal The conversion of the Chenab Inundation Canal into a perennial Canal has taken the place of the Jhelum project for the present

In 1890 91 the outlay will be almost entirely in the Punjab (Rx 191,200), Madras (Rx 130 000), and the North West Provinces and Oudh (Rx 105,000) In the Punjab, the Chenab and Sirsa Canals will be proceeded with, the outlay in Madras represents the progress on the Perriar project, and in the North Western Provinces it is distributed over the Ganges and Jumna Canals

It may be mentioned that it has been arranged to apply a fixed sum of Rx 550,000 from loan funds to construction for each of the next few years, in addition to construction charged under "minor works" and against the Famine Grant

## BUILDINGS AND ROADS

54 This head comprises both Military and Civil Works The Estimates are —

RECEIPTS

| | Budget 1889-90 | Revised 1889-90 | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Military and Civil Works | 603 700 | 649 200 | 589 400 |

EXPENDITURE

| | Budget 1889-90 | Revised 1889-90 | Budget 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Military Works | 1 157 400 | 1 158 000 | 1,160 700 |
| Civil Works | 4,325,000 | 4 281,400 | 4,556 600 |

In the Revised Estimate the expected improvement in revenue, Rx 45,500, is almost entirely due to the sale of the Burrakur iron works to a Company The price was Rx 45,000, which was received and credited in the current year

The Military Works expenditure is composed of a grant of Rx 1,000,000 which has been regularly made for several years, *plus* Rx 150,000 for Burma, with an addition for Exchange on the small English expenditure

55 By far the greatest portion of the Civil Works Expenditure is Provincial and Local The Imperial share is only Rx 822,500 in the Revised Estimate,

and a large part of this, namely, Rx. 304,000, represents the cost of the progress made during the year in equipping Upper Burma with Jails, Courthouses, and Roads The expenditure classified as Local, that is, incurred mainly through the agency of District and Local Boards, amounts to Rx. 1,493,300 and is not far short of the sum spent by Provincial Governments

The Provincial expenditure is largely determined by the state of the Provincial balances The increase in the total grant for Civil Works is considerable, but it only means that Local Governments have abundant balances, and having arranged their programmes for utilising their surplus funds, are now carrying them out Provincial expenditure on Civil Works was estimated at a high figure in the Budget of the current year, but a considerably higher provision is made for next year The figures are —

| | Budget 1889 90 | Budget 1890-91 | Increase |
|---|---|---|---|
| | Rx | Rx | Rx |
| Provincial Civil Works Outlay | 1 970,900 | 2 221,900 | + 251,000 |

## ARMY

56 The Estimates are —

### RECEIPTS

| | Budget 1889-90 | Revised 188 -90 | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| India and England | 944,600 | 1 022,100 | 982 600 |

### EXPENDITURE

| | Budget 1889 90 | Revised 1889 90 | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| India | 15,107 000 | 14 950,000 | 14 806,000 |
| England | 4 005 300 | 4 126 600 | 4 620 100 |
| Exchange | 1 862 400 | 1 857,000 | 2 079,000 |
| TOTAL | 20 974 700 | 20,933,600 | 21 505,100 |

The increase in the Revised Estimate of receipts represents increased sales of stores to Civil Hospitals and Dispensaries and to the forces engaged in the Sikkim and Chin Lushai Expeditions

Notwithstanding the heavy outlay on the Chin Lushai Expedition, the Revised Estimate of expenditure in India is expected to be appreciably less than the Budget grant for the year The main causes of this somewhat unexpected result are the following considerable economies have been effected in the Upper Burma charges, the rate of exchange for the conversion of the pay of British troops is ⅛*d* better than that provided in the Budget, and the actual strength of the Army was less than that provided for

In the English expenditure there is a considerable increase, but it is an increase which will give relief to the Estimates of future years. A special payment of £150,000 to the War Office has been provided for on

account of arrears of what are technically described as "Home Charges on account of British troops serving in India—effective," and a provision of £70,000 on the same account has been made in the Estimates of [illegible]. These charges represent the amount payable by India on account of the raising and equipment of the British Army in India, the method of assessing them has been under discussion for many years, and is at present being considered by a Committee over which Lord Northbrook presides It is understood that the payment of this £220,000 will extinguish, or almost extinguish, all liabilities on this account other than current ones

57 It will be noticed that in 1890-91 there is a decrease of expenditure in India, but a very large increase in the English expenditure The decrease in India, however, requires explanation The Estimates of both 1889 90 and of 1890 91 include provision for considerable expenditure of a special and temporary nature The decrease expected in 1890 91 is not a decrease in the ordinary charges for the Army, but merely means that the Estimates are burthened with a smaller sum for exceptional services Next year shows an improvement over the current one in the following respects—

(*a*) Better Exchange for payment of British troops, *i e*, 1*s* 5*d* in place of 1*s* 4*d*
(*b*) Less expenditure on Commissariat requirements
(*c*) Reduced provision on account of troops in Sikkim
(*d*) Reduced expenditure in Upper Burma
(*e*) Reduction in mobilisation charges

The aggregate improvement on these accounts is not far short of Rx 700,000, so that for purposes of comparison the ordinary charges included in the Budget Estimate of 1889 90 may be reckoned at about Rx 14 400 000 as compared with the actual Estimate of Rx 15 107 000 in all The Budget of 1890 91 provides for an expenditure of Rx 14,806,000, and the difference between that figure and Rx 14,400,000 or Rx 406,000 may be taken roughly as the measure of the special charges to be met in the coming year The greater portion of this is due to a provision of Rx 200 000 made for operations in the Chin Lushai country, Rx 60,000 for mobilization, and the rest to numerous causes, of which may be mentioned (1) extra grants for Volunteer Corps, and (2) the disbandment of certain Madras Regiments and the substitution for them of corps for local service in Burma

58 The increase in the English charges is very great namely, £614 800, and practically represents the cost of re arming the British troops throughout with the new rifle, and of supplying 21 more batteries of 12 pounder breech loading guns The increase in the estimated cost of Ordnance stores over the actual cost in 1888 89 is no less than £745,600 [945,800—200,200] The re arming of the Army is a reform that had to be undertaken sooner or later and which could not safely be postponed The increase in the Home charges is thus not permanent, but incidental and temporary, and we may hope for some reduction in liabilities in the Budget of 1891 92

SPECIAL DEFENCES

59 The Estimates are —

| | Budget 1889 90 | Revised | Budget 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| | 1,102,900 | 758,400 | 892 300 |

In the current year the expenditure is much below the grant in both India and England The grant for India was Rx 545,000 and the lapse is expected to be no less than Rx 139,000 The lapse on the English grant, due to the slower supply of heavy ordnance and stores than was reckoned on, is £137,800, and the resulting saving in Exchange Rx 67,700 The grant for next year is Rx 425,800 for India, the highest expenditure in India in one year hitherto having been Rx 447,800

## Section III—Progress in Upper Burma.

60 The recent financial progress of Upper Burma may appropriately be noticed

The following statement shows the Revenue and Expenditure as they were estimated in the Budget Statements of 1888-89 and 1889 90, and as they are estimated in 1890 91 —

REVENUES

| | 1888-89 | 1889-90 | 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Civil Revenue | 547 000 | 755,200 | 901 100 |
| State Railway Receipts | | 115 000 | 180,000 |
| TOTAL | 547 000 | 870 200 | 1,081 100 |

EXPENDITURE

| | 1888 89 | 1889-90 | 1890-91 |
|---|---|---|---|
| Civil Expenditure— | Rx | Rx | Rx |
| Police | 732,000 | 868,200 | 838 100 |
| Other Departments | 339,000 | 366,400 | 450,200 |
| Railways (including interest on Capital) | | 192,800 | 226,400 |
| Military Works | 190,000 | 150,000 | 150,000 |
| Civil Works | 314,000 | 298,100 | 290,000 |
| Irrigation | 23 000 | 20 000 | 30,000 |
| Army Special Expenditure | 824,000 | 600,000 | 450,000 |
| TOTAL | 2,422,000 | 2,495 500 | 2,434,700 |

Thus the deficit in 1888 89 was estimated at Rx 1,875,000, in 1889-90 at Rx 1,625,300, and in 1890 91 it is expected to be Rx 1,353,600 The actual results have recently turned out considerably better tha nthe anticipations of them, and we may hope for a considerable reduction in the expected deficit of Rx 1,353,600 by the end of the year The increase of revenue is remarkable, and has been referred to in the remarks on Land Revenue in paragraphs 12 and 13 and in those on Railways in paragraph 47

## Section IV—Ways and Means—Home Treasury

61 The Secretary of State's Revised and Budget Estimates of the transactions at the Home Treasury for 1889-90 compare as follows —

| | Budget | Revised |
|---|---|---|
| *Net Receipts* | £ | £ |
| Council Bills | 14 689 900 | 15 400,900 |
| Permanent Debt for Advances to Companies | 3,750,000 | 3 500 000 |
| Capital Receipts from Railway Companies | 515,000 | 1 540 900 |
| Deposits and Advances | | 1,800 |
| Add Opening Balance | 3 849,797 | 3,259,933 |
| TOTAL | 22,804,697 | 23,703,533 |
| *Net Outgoings* | | |
| Excess of expenditure over Revenue | 14 956 100 | 14 751,200 |
| Capital expenditure of Government in England | 1,273 000 | 1 038 800 |
| Permanent Debt—Discharge of 4 per cent stock | 300 000 | 300,000 |
| " " " 5 per cent stock | | 2,600 |
| Issues to Railway Companies on Capital Account | 3 056 700 | 2,258,200 |
| Deposits and Advances | 2 700 | |
| On account of Remittances from India | 1 069 500 | 848 900 |
| Add Closing Balance | 2,146 697 | 4 503,833 |
| TOTAL | 22,804,697 | 23,703 533 |

The most important variations from the Budget Estimate have occurred in Council Bills, in the amount of debt created for making advances to Railway Companies, and in the Capital Receipts from, and the net issues to, them for expenditure These variations are briefly explained below —

### COUNCIL BILLS

Throughout the current year the demand for remittances from England to India has been strong, and it is expected that the Secretary of State will sell bills for a considerably larger amount than that anticipated The excess drawing gives a corresponding relief to next year, in which the drawings would otherwise have been unusually high, in consequence of the large increase in the net expenditure in England

### DEBT INCURRED, AND CAPITAL RECEIPTS FROM, AND ADVANCES MADE TO, RAILWAY COMPANIES

It was explained in paragraph 95 of last year's Financial Statement that the Secretary of State proposed to borrow, under the powers conferred by the Oudh and Rohilkhand Railway Purchase Act, for the purpose of advancing funds to the "Aided" Railway Companies, and that provision had been made for a loan of £3,750,000 for this purpose Soon after the Financial Statement was issued, it was found that the requirements of the Railway Companies had been overestimated and that a loan of £3,500,000 would be sufficient It will be understood that this sum provides for Capital outlay by the Companies (Southern Mahratta, Indian Midland, Bengal Nagpur, and Bengal Central) receiving the advances, both in England and India Three per cent stock for

this amount was accordingly issued in May 1889 at a premium of £1—1s. 5d. per cent The large increase in the amount received from Companies is due chiefly to £600,300 raised by the Great Indian Peninsula Railway Company and £583,200 by the Indian Midland Railway Company which, it was expected, would be raised in 1888 89 The issues to Companies in England on Capital account were overestimated, the Revised Estimate of £2,258,200 on this account includes £600,000 for discharge of debentures, the balance representing purchase of Stores, &c

62 The following is the Secretary of State's Budget Estimate of Ways and Means for 1890 91 —

| *Net Receipts* | £ |
|---|---|
| Council Bills | 14,989,000 |
| Permanent Debt for Advances to Companies and discharge of Oudh and Rohilkhand Railway Debentures | 2,200 000 |
| Permanent Debt for Purchase of the South Indian Railway | 3 200,000 |
| Capital Receipts from Railway Companies | 2,732 300 |
| Deposits and Advances | 2 200 |
| Add Opening Balance | 4 503,833 |
| TOTAL | 27,627 333 |

| *Net Outgoings* | |
|---|---|
| Excess of expenditure over Revenue | 15 674 300 |
| Capital expenditure of Government in England | 857 800 |
| Permanent Debt—Discharge of the Oudh and Rohilkhand Railway Debentures | 500,000 |
| Issues to Railway Companies on Capital Account | 4,045,600 |
| Capital charge involved in redemption of liabilities | 3 200 000 |
| On account of Remittances from India | 1 197 200 |
| Add Closing Balance | 2 152 433 |
| TOTAL | 27 627 333 |

The most important feature of this Estimate is the provision for the pro posed purchase of the South Indian Railway The terms have not yet been finally settled, but it should be noted that in the case of this Company the pur chase can only be effected under the contract by actual payment and not by an annuity Under the contract, the Secretary of State has to pay the equivalent of the mean market value of the share capital of the Company during the three years ending on the 1st March 1890, and to accept the liability for the debentures and debenture stock issued by the Company which now amounts to £1,495,000 But as it is proposed that the management of the Railway, after its acquisition by the State, shall be entrusted to a Company which will provide a small portion of the capital, it will not be necessary to provide for the redemp tion of the whole existing share capital It is accordingly proposed to raise only £3,200,000 on account of the purchase, although the capital of the Company amounts to £3,208,952, the mean value of which, according to the terms of the contract, would be about £4,200,000 The entries on account of the transfer of liability of the debentures and debenture stock are omitted from both sides of the abstract account given above They appear on both sides of the account in Statement C of the Appendix The Secretary of State also proposes to raise a loan of £2,200,000 for advances to Railway Companies in India and England under the Oudh and Rohilkhand Railway Purchase Act and for the discharge of debentures for £500,000 of the Oudh and Rohilkhand Railway Of the payments to Companies on Capital Account £1,804,300 represent dis charge of debentures He also proposes to draw £14,989,000 by Council Bills

ring the year It should be understood that, in stating these as the present tentions of the Secretary of State, no sort of pledge is given that he will here to the programme thus explained, and that the amounts to be raised by lls or by loans may be varied from time to time as may seem expedient

## Ways and Means—India.

63 The Ways and Means Estimate of India is as follows —

| | 1889-90 Budget | 1889-90 Revised | 1890-91 Budget |
|---|---|---|---|
| NET RECEIPTS | Rx | Rx | Rx |
| Excess of Revenue in India over the Expenditure charged against it | 22 016 900 | 23 198 900 | 22,998 100 |
| Public Loan | 2,500,000 | 2 000,000 | |
| Increase of Unfunded Debt—mostly Savings Bank Deposits | 629,700 | 14,100 | 309 600 |
| Appropriation from Revenue for Reduction of Debt | | 433 500 | 524 500 |
| *For Remittance to Secretary of State* | 1,112 300 | 891 400 | 1,179,400 |
| Add Opening Balance | 12 900 001 | 13,305 189 | 14 596,889 |
| | 39 158 901 | 39 843 089 | 39 608,489 |
| NET OUTGOINGS | | | |
| Expenditure charged to Provincial Balances | 640 800 | —352 500 | 757 700 |
| Capital Expenditure of Government in India | 2 224 600 | 1 961,900 | 2 506 100 |
| Loans to Municipalities, &c. | 827 700 | 709,900 | 907,000 |
| Other items | 170 400 | —552 500 | —177,700 |
| *Issues on Capital Account to Railway Companies* | 1 221 400 | 985 800 | 887 200 |
| Council Bills *Sterling Account* | 14 690 900 | 15 509 300 | 14 921,900 |
| Do Exchange | 6,829 600 | 6 984 300 | 6,712,200 |
| Add Closing Balance | 12 553 301 | 14 596 889 | 13 094 089 |
| | 39 158 901 | 39,843 089 | 39 608 489 |

The headings in italics are connected with and explained by the corresponding figures of the Secretary State's account in England The others ref r to purely Indian transactions

64 In the Budget Estimate, provision was made for a loan of Rx 2,500,000 in dia By the 29th June on which date the Notification calling for tenders was ued, the partial failure of the opium crop was known and the consequent sav g in Expenditure was assured The Revenue receipts also indicated an im ovement over the Estimate Under these circumstances it was determined to duce the amount of the loan offered for subscription to Rx 2,000 000 This s taken up at an average rate of R99 14 11 5 per 100 rupees yielding 1 998,697

In 1890-91 it is not proposed to raise any loan in India, notwithstanding a ntemplated Capital Expenditure on Railways and Canals of Rx 3,750,000 e large surplus expected in the current year, both on Imperial and Provincial ount and the provision made under Famine Insurance for reduction of debt both years, and which appears against item No 4 in the statement above, l enable us, we hope, to avoid borrowing in 1890-91 This is the present ention of the Government, but full liberty is reserved to modify this intention any extent that circumstances may require

### SAVINGS BANKS

65 The influences which determined Government to reduce the limits of posits in Savings Banks were mentioned in paragraph 101 of last year's Finan l Statement It was to be expected that for the first year the effect of this

change would be marked, as deposits, which at the date of change were in exc of the new maximum (R2,000), had to be reduced below that sum before furt sums could be received to credit of the same account The effect of the char of rule will be evident from the following figures —

| Year | Net addition to deposits in the year (cash) | Interest | Total net addition |
|---|---|---|---|
| | Rx | Rx | Rx |
| 1887 88 | +656 300 | +224 000 | +880,30c |
| 1888 89 | 685,200 | +261,800 | +947,00c |
| 1889 90 } Estimates | —320 500 | +281,500 | —[illegible]9,00c |
| 1890 91 } Estimates | —34,400 | +288,800 | +254,40c |

The objections which might be taken to an alteration of rule which leads such results are obvious But it was impossible for the Government to contin a system under which the sum held at call had approached to an amount near equal to the minimum cash balance necessary for the discharge of public busine and which promised to further increase at the rate of nearly a crore a year

### Loans to Municipalities and Presidency Corporations

66 The net figures for Local loans in 1889-90 and 1890 91 are Rx 709,9c and Rx 907,000, of which Rx 300,000 and Rx 370,000 represent the balanc of the advances made by Local Governments under the system described paragraphs 114 to 118 of last year's Financial Statement Judged from th demands made by Local Governments, the system has proved very acceptab to them

In the current year a total sum of Rx 420,000 will be advanced to th Port Commissioners on account of the Kidderpore Docks, and in 1890-91 a su of Rx 553,200 The Bombay Port Trust only asks for Rx 20,000, and that the current year

The advances made to these two Corporations on account of the Docks w stand thus —

| | Calcutta | Bombay |
|---|---|---|
| | Rx | Rx |
| Up to 1888 89 | 1 377,600 | 848 600 |
| Advanced in 1889 90 } Estimates | 420 000 | 20 000 |
| " 1890 91 } Estimates | 553 200 | |
| Total | 2,350,800 | 868,600 |

67 Owing to the favourable nature of the year the closing balance on 31 March 1890, which was estimated at Rx 12,553,000 a year ago, is now expecte to be Rx 14,597,000, notwithstanding provision for an increase of Secretary State's drawings of £818,400 In 1890-91 provision is made for paymen of Secretary of State's Bills to the extent of £14,922,000, and the year expected to close with a balance of Rx 13,094,000

## Section V —Summary

68 The principal features in this Statement are :—

(a) The Accounts for 1888-89 have closed with a surplus of Rx 37,01 after including in the Expenditure Rx 789,595 spent on Defence Works

(b) The Revised Estimates of 1889-90 show a surplus of Rx 1,809,7c after restoring the Famine Grant to Rx 600,000 (or Rx 1,038,100 includir the net charge on the revenues on account of the Protective Railways cor

structed through the Agency of Companies), and postponing the contribution of Rx 490,000 from Provincial resources for which credit was taken in the Budget Estimate, to 1890-91 All the main Revenue heads have contributed to this improvement The saving in Opium expenditure, owing to a scanty crop, is Rx 708,800 The Estimate of Exchange, which was taken in the Budget at 1*s* 4 38*d* =R1, is placed at 1*s* 4 552*d* =R1, and yields a saving of about Rx 200,000 Rx 758,400 spent on Defence Works are included in the Expenditure

(*c*) The Budget Fstimates show a surplus of Rx 270,400 Exchange is taken at 1*s* 4 552*d* as in the Revised Estimate Extra taxation has been imposed on imported spirits and Indian brewed beer has been made subject to the same tax as is levied on imported beer, the expected addition to the re venues being estimated at about Rx 100,000 Credit has been taken for the contribution of Rx 490,000 from Provincial Revenues, originally estimated for as a receipt of 1889 90 The Famine Relief and Insurance Grant has been maintained at Rx 600,000 Including the net charge on the revenues on account of the Protective Railways the grant is Rx 1,032,800 Army Expenditure is unusually heavy being estimated at about Rx 1,203,300 more than the expenditure in 1888 89, chiefly owing to the contemplated re armament to be carried out next year The Estimate of Expenditure includes Rx 892,300 for Defence Works In view of the heavy charges that fall on the revenues of the year in connection with the re armament, the result is considered satisfactory

(*d*) The Capital outlay on Railways and Irrigation Works is estimated at Rx 3,468,100 in 1889 90 and at Rx 3,750,000 in 1890 91

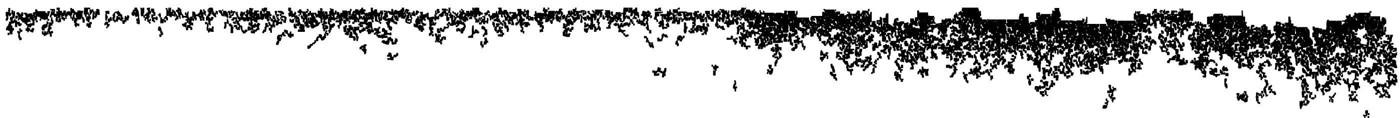
(*e*) The Secretary of State proposes to sell £14,989,000 of Council Bills, also to borrow £5,400,000 for purchase of the South Indian Railway, for making advances to Companies engaged in constructing Railways for the State, and for paying off debentures This announcement is accompanied by the usual reserve that, though these are the present intentions of the Secretary of State, he will remain entirely at liberty to vary the amounts to be raised by bills or by loans as he may find occasion

(*f*) Although the estimates provide for a Capital outlay of Rx 3,750,000 on Railways and Canals and for Rx 907,000 to be advanced to Port Commis sioners and Local Governments for local purposes, it is not expected that a loan will be necessary in India in 1890 91 It is mainly owing to the partial re storation of the Famine Insurance Grant, and the high cash balances resulting from the surplus of 1889 90, and the estimated surplus of 1890-91, that the Government expects to be able to find funds for the Capital outlay on Public Works without having recourse to borrowing No pledge is, however, given that Government will not borrow in India during the year

(*g*) The warning against desponding and pessimist views in connection with Indian Finance given last year is justified by the course of events Further improvement in the financial position is anticipated, but prudence and economy are needed to meet the dangers and difficulties of the future

D BARBOUR

CALCUTTA,
*March 21, 1890*



# APPENDIX II

# ACCOUNTS AND ESTIMATES

| | |
|---|---|
| Accounts | 1888-89 |
| Revised Estimates | 1889-90 |
| Budget Estimates | 1890-91 |

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# B—STATEMENT *of the* EXPENDITURE *chargeable on*

| HEADS OF EXPENDITURE | ACCOUNTS 1888-89 India Imperial | Provincial and Local | England | Exchange 4 370d | TOTAL | BE India Imperial | Prov and L |
|---|---|---|---|---|---|---|---|
| | Rx | Rx | £ | Rx | Rx | Rx | |
| Brought forward | 11 00 74/ | 15 799 350 | 5 41 871 | 2 438 953 | 34 572 921 | 10 881 000 | 16 |
| Construction of Railways (Charged against Revenue in addition to that under Famine Insurance) | | 22 401 | | | 22 401 | | |
| Railway Revenue Account— | | | | | | | |
| 3 —State Railways Working Expenses | 5 241 911 | 817 345 | | | 6 059 256 | 5 948 200 | |
| Interest on Debt | 2 216 121 | 456 962 | 631 812 | 293 971 | 3 598 866 | 2 273 600 | |
| Annuities in purchase of Railways | | | 1 688 558 | 785 657 | 2 474 215 | | |
| Interest chargeable against Companies on Advances | | | | | | | |
| Interest on Capital deposited by Companies | 19 703 | | 634 482 | 295 14 | 949 399 | 19 400 | |
| 9 —Guaranteed Companies Surplus Profits Land and Supervision | 614 540 | | | | 614 540 | 467 900 | |
| Interest | 6 671 | | 2 697 388 | 1 255 048 | 3 959 10/ | 10 200 | |
| 0 —Subsidized Companies Land &c | 13 63 | 14 439 | | | 28 0/1 | 59 500 | |
| Advance of Interest | | | | | | | |
| 1 —Miscellaneous Railway Expenditure | 54 398 | 16 236 | | | 70 634 | 136 200 | |
| TOTAL | 8 166 976 | 1 304 982 | 5 652 240 | 2 629 890 | 17 754 088 | 8 915 000 | 1 |
| Irrigation— | | | | | | | |
| 2 —Major Works Working Expenses | 358 547 | 363 1 9 | | | 721 676 | 353 600 | |
| Interest on Debt | 532 517 | 08 2 0 | | | 1 040 71 | 548 300 | |
| 3 —Minor Works and Navigation | 307 465 | 552 555 | 376 | 1 5 | 860 5/1 | 340 600 | |
| TOTAL | 1 198 529 | 1 423 884 | 376 | 175 | 2 622 964 | 1 242 500 | 1 |
| Buildings and Roads— | | | | | | | |
| 4 —Military Works | 1 09 979 | | 10 392 | 4 835 | 1 108 206 | 1 134 800 | |
| 5 —Civil Works | 745 071 | 3 312 552 | 98 891 | 46 012 | 4 02 5 6 | 655 200 | 3 |
| TOTAL | 1 838 050 | 3 312 552 | 109 283 | 50 847 | 5 310 32 | 1 790 000 | 3 |
| Army Services— | | | | | | | |
| 6 —Army Effective | 13 93 8/2 | | 1 756 958 | 817 482 | 16 507 312 | 14 042 200 | |
| Non Effective | 8/9 719 | | 1 989 247 | 925 563 | 3 794 529 | 907 800 | |
| TOTAL | 14 812 591 | | 3 746 205 | 1 743 045 | 20 3 1 841 | 14 950 000 | |
| Special Defence Works— | | | | | | | |
| 7 —Special Defence Works | 447 823 | | 233 246 | 108 526 | 789 595 | 406,000 | |
| TOTAL EXPENDITURE IMPERIAL AND PROVINCIAL | 37 556 716 | 21 863 169 | 14 983 221 | 6 971 436 | 81 374 542 | 38 104 500 | 22 |
| Add—Portion of Allotments to Provincial Governments not spent by them in the year | | + 343 140 | | | + 285 118 | | + |
| Deduct—Portion of Provincial Expenditure defrayed from Provincial balances | | —58 022 | | | | | |
| Total Expenditure charged against Revenue | | 22 148 287 | | | 81 659 660 | | 2 |

| | ACCOUNTS 1888 89 India | England | Exchange (charged against Revenue) |
|---|---|---|---|
| | Rx | £ | Rx |
| Expenditure not charged to Revenue— | | | |
| Capital Outlay Railways and Irrigation Works— | | | |
| 48.—State Railways Construction | 46 876 | 772 021 | 359 214 |
| 49 —Irrigation Works | 453 506 | 4 357 | 2 027 |
| TOTAL | 500 382 | 776,378 | 361 241 |

## *nues of India, in India and in England*—continued.

***Figures nearest to 100 in columns for Estim***

| | E 1889-90. | | Increase + Decrease — of Revised as compared with Budget Estimate 1889-90 | BUDGET ESTIMATE 1890-91 | | | | | Increase + Decrease — of Budget 1890-91 as compared with Budget 1889-90 | Increase Decrease of Budget as compared Revised Estimate 1889-90 |
|---|---|---|---|---|---|---|---|---|---|---|
| | Exchange* 1 4 552d | TOTAL | | INDIA Imperial | INDIA Provincial and Local | England | Exchange 1 4 552d | TOTAL | | |
| | Rx | Rx | Rx | Rx | Rx | £ | Rx | Rx | Rx | Rx |
| o | 2 237 200 | 34 220 600 | −351 200 | 11 655 300 | 16 448 500 | 5 130 200 | 2 308 600 | 35 542 600 | +970 800 | +1 322 |
| | | 5 900 | −4 300 | | 4 800 | | | 4 800 | −5 400 | −1 |
| | | 6 795 700 | −78,400 | 6 235 000 | 861 000 | | | 7 096 000 | +221 900 | +300 |
| 10 | 387 700 | 3 999 700 | −22 100 | 2 380 000 | 491 600 | 865 400 | 389 400 | 4 126 400 | +104 600 | +126 |
| 00 | 759 500 | 2 447 300 | −25 300 | | | 1 690 600 | 760 800 | 2 451 400 | −21 200 | +4 |
| 00 | 23 700 | 76 300 | +7 000 | | | 123 000 | 55 400 | 1,8 400 | +109 100 | +102 |
| o | 301 700 | 991 700 | −24 500 | 10 400 | | 669 200 | 301 100 | 989 700 | −26 500 | —2 |
| | | 467 000 | −182 100 | 569 000 | | | | 569 000 | −81,000 | +101 |
| o | 1 051 700 | 3 399 000 | −40 100 | 8 600 | | 2 369 000 | 1 066 100 | 3 443 700 | +4 600 | +44 |
| | | 74 100 | −13 400 | 37 000 | 15 000 | | | 5 000 | −35 500 | −22 |
| | | 155 200 | +72 700 | 88 000 | 23 300 | | | 111 300 | +28 800 | −4 |
| 00 | 2 524 300 | 18 406 900 | −306 200 | 9 337 000 | 1 390 900 | 5 717 200 | 2 572 800 | 19 017 900 | +304 800 | +61 |
| | | 724 300 | +32 400 | 360 000 | 368 800 | | | 728 800 | +36 90 | + |
| | | 1 061 100 | −4 000 | 564 900 | 518 300 | | | 1 083 200 | +18 100 | +2 |
| o | 300 | 923 900 | +66 200 | 305 400 | 617 400 | 3 200 | 1 400 | 927 400 | +69,700 | + |
| 00 | 300 | 2 709 300 | +94 600 | 1 230 300 | 1 504 500 | 3 200 | 1 400 | 2 739 400 | +124,700 | +3 |
| 00 | 7 200 | 1 158 000 | +600 | 1 126 200 | | 23 800 | 10 700 | 1 160 700 | +3 300 | + |
| 00 | 51 900 | 4 281 400 | —43 600 | 625 300 | 3 781 100 | 103 600 | 46 600 | 4 556 600 | +231 600 | +27 |
| 00 | 59 100 | 5 439 400 | —43 000 | 17 51 500 | 3 781 100 | 127 400 | 5/ 00 | 5,717 300 | +234 900 | +27 |
| 00 | 932 300 | 17 046 300 | —39 100 | 13 911 500 | | 2 488 100 | 1 119 600 | 17 519 200 | +433 800 | +47 |
| 00 | 924 700 | 3 887 300 | —2 000 | 894 500 | | 2 132 000 | 959 400 | 3 985 900 | +96 600 | +98 |
| 00 | 1 857 000 | 20 933 600 | −41 100 | 14 806 000 | | 4 620 100 | 2 079 000 | 21 505 100 | +530 400 | +571 |
| 00 | 109,400 | 758 400 | −344 500 | 425 800 | | 321 700 | 144 800 | 892 300 | −210 600 | +13 |
| 00 | 6 787 300 | 82 474,100 | −995 700 | 39 205 900 | 23 129,800 | 15 919 800 | 7 163 900 | 85 419 400 | +1 949 600 | +2 94 |
| | | +385 100 | | | +7 700 | | | +7 700 | | |
| | | −32 600 | | | −765 400 | | | −765,400 | | |
| | | 82 826 600 | | | 22 372 100 | | | 84 661 700 | | |

| | REVISED ESTIMATE 1889-90 | | | BUDGET ESTIMATE 1890-91 | | | |
|---|---|---|---|---|---|---|---|
| | England | Exchange | Total. | India | England | Exchange | Total |
| | £ | Rx | Rx | Rx | £ | Rx | Rx |
| 00 | 1 036,500 | 466 400 | 3 066 200 | 1 960 200 | 855 000 | 384 800 | 3 200,000 |
| 00 | 2,300 | 1 000 | 401 900 | 545 900 | 2 800 | 1 300 | 550 000 |
| 00 | 1,038 800 | 467,400 | 3 468 100 | 2 506 100 | 857 800 | 386 100 | 3 750 000 |

# C—*Statement of Receipts and Disbursements other than*

| | ACCOUNTS 1888-89 | | | REVISED ESTIMATE 1889-90 | | | BUDGET ESTIMA | |
|---|---|---|---|---|---|---|---|---|
| | India | England | Total | India | England | Total | India. | England |
| | *Rx* | £ | *Rx* | *Rx* | £ | *Rx* | *Rx* | £ |
| Revenue (from Statement A) | 81 212 210 | 330 631 | 81 542 841 | 84 155 300 | 331 700 | 84,487 000 | 84 576 100 | 245,5c |
| Fxchange added to Revenue | 153 837 | | 153 837 | 149 300 | | 149 300 | 110 500 | |
| TOTAL | 81 366 047 | 330 631 | 81 696 678 | 84 304 600 | 331 700 | 84 636 300 | 84 686 600 | 245 5c |
| **Permanent Debt incurred—** | | | | | | | | |
| ***Sterling Debt—*** | | | | | | | | |
| 3½ p c India Stock | | 4 030,678 | | | | | | |
| 3 p c Stock | | 6 921 049 | | | 3 500 000 | | | 5 400,0c |
| Debenture and Debenture Stock | | 3 415 000 | | | 661,000 | | | 1 495 oc |
| ***Rupee Debt—*** | | | | | | | | |
| 4 p c Rupee Loan | 3 000 000 | | | 2 000 000 | | | | |
| Stock Notes | 2 073 | | | | | | | |
| TOTAL | 3 002 073 | 14 366 727 | 17 368 800 | 2 000 000 | 4 161 000 | 6 161 000 | | 6 895 oc |
| NET | | | 13,487 881 | | | 5,077 400 | | |
| **Unfunded Debt—** | | | | | | | | |
| Treasury Notes | 933 | | | 1 300 | | | 1 000 | |
| Deposits of Service Funds | 128 454 | | | 129 [illegible] | | | 131 600 | |
| Savings Bank Deposit | 5 343 [illegible] | | | 3 271 600 | | | 3,462 300 | |
| TOTAL | 5 472 490 | | 5 472 490 | 3,402 100 | | 3 402 100 | 3 594 900 | |
| NET | | | 990 374 | | | 14 100 | | |
| **Deposits and Advances—** | | | | | | | | |
| Balances of Provincial Allotments | 343 140 | | | 385 10 | | | 7 700 | |
| Appropriation for reduction of Debt | | | | 433 500 | | | 524 500 | |
| Excluded Local Fund | 700 998 | | | 656 900 | | | 649 200 | |
| Political and Railway Funds | 254 877 | | | 2 [illegible] 500 | | | 273 200 | |
| Departmental and Judicial Deposits | 13 861 523 | | | 14 096 500 | | | 13 794 800 | |
| Advances | 9 679 831 | 137 | | 10 703 200 | 4 500 | | 8 978 200 | 7,1c |
| Suspense Accounts | 165 [illegible] 5 | | | 32 500 | | | 11 300 | |
| Exchange on Remittance Accounts net | | | | 113 500 | | | 833 900 | |
| Miscellaneous | 379 51 | | | 75,400 | 700 | | 71 700 | |
| TOTAL | 25 384 935 | 5 137 | 25 390 072 | 26 88 900 | 5 200 | 26 794,100 | 25 144 500 | 7 1 |
| NET | | | 0 | | | 891,700 | | |

## d Expenditure of the Government of India, in India and in England

*Figures nearest to 100 in columns for Esti*

| | Accounts 1888-89 | | | Revised Estimate 1889-90 | | | Budget Estimate 189c | | |
|---|---|---|---|---|---|---|---|---|---|
| | India | England | Total | India | England | Total | India | England | T |
| | Rx | £ | Rx | Rx | £ | Rx | Rx | £ | |
| penditure Imperial and Provincial (from atement B) | 59 419 885 | 14 983 221 | 74,403 106 | 60 603 900 | 15,082 900 | 75 686 800 | 62 335 700 | 15 919 800 | 78 |
| hange charged as xpenditure | 6 971 436 | | 6 971,436 | 6 787 300 | | 6 787 300 | 7 163 900 | | 7 |
| —Provincial Surpluses transferred to Deposits | 343 140 | | 343 140 | 385 100 | | 385 100 | 7 700 | | |
| *uct*—Provincial Deficits charged against Deposits | —58 022 | | —58 022 | —32 600 | | —32 600 | —76 ,400 | | — |
| TOTAL | 66 676 439 | 14 983 221 | 81 659 660 | 67 743 700 | 15 082 900 | 82 826 600 | 68 741 900 | 15 919 800 | 8 |
| penditure not charged Revenue— | | | | | | | | | |
| apital outlay on Railways and Irrigation Works | 500 382 | 776 378 | | 1 961 900 | 1 038 800 | | 2 506 100 | 857 800 | |
| apital Charge involved in Redemption of Liabilities | | 10 336 049 | | | | | | 4 695,000 | |
| *d*—Exchange on Expenditure not charged to Revenue | 361 241 | | | 467,400 | | | 386 100 | | |
| TOTAL | 801 623 | 11 112 427 | 11 974 050 | 2 420 300 | 1 038 800 | 3 468 100 | 2 892 200 | 5 552 800 | £ |
| manent Debt discharged— | | | | | | | | | |
| *ling Debt*— | | | | | | | | | |
| dia 5 p c Stock | | 18 | | | 2 600 | | | | |
| ndia 3½ p c Debentures | | | | | 661 000 | | | | |
| dia 4 p c Stock | | 3 667 608 | | | 300 000 | | | | |
| udh and Rohilkund Railway Debentures | | | | | | | | 500 000 | |
| *pee Debt*— | | | | | | | | | |
| 5 p c Loans | 300 | | | | | | | | |
| p c Loans | 150 | | | | | | | | |
| p c Loans | 210 915 | | | 31 000 | | | 21 000 | | |
| p c Loans | 210 | | | 50 700 | | | | | |
| ovincial Debentures | | | | 30 100 | | | 12 000 | | |
| ock Notes | 1 718 | | | 200 | | | 3 000 | | |
| TOTAL | 213 293 | 3 667 626 | 3 880 919 | 120 000 | 963 600 | 1 083 600 | 36 000 | 500 000 | |
| NET | | | 0 | | | 0 | | | |
| unded Debt— | | | | | | | | | |
| pecial Loans | 221 | | | 500 | | | 500 | | |
| easury Notes | 82 | | | | | | | | |
| eposits of Service Funds | 81 295 | | | 82 000 | | | 82 100 | | |
| avings Bank Deposits | 4 400 518 | | | 3 305 500 | | | 3 202 70 | | |
| TOTAL | 4,482 116 | | 4,482 116 | 3 388 000 | | 3 388 000 | 3 285 300 | | |
| NET | | | 0 | | | 0 | | | |
| posits and Advances— | | | | | | | | | |
| alances of Provincial Allotments | 58,022 | | | 32 600 | | | 765 400 | | |
| xcluded Local Funds | 678 468 | | | 681 300 | | | 678,400 | | |
| olitical and Railway Funds | 348 131 | | | 256 100 | | | 285 000 | | |
| epartmental and Judicial Deposits | 13 694 114 | | | 4 213 200 | | | 13 724 900 | | |
| dvances | 9 483 433 | 5 346 | | 10 596 700 | 3 100 | | 8 9 6 700 | 4 900 | |
| uspense Accounts | 85 539 | | | 30 500 | | | 17 100 | | |
| xchange on Remittance Accounts net | 512 798 | | | | | | | | |
| iscellaneous | 878 574 | 61 | | 88 600 | 300 | | 41,000 | | |
| TOTAL | 25 739 079 | 5 407 | 25 744,486 | 25 899 000 | 3 400 | 25 902,400 | 24,436 500 | 4 900 | 24 |
| NET | | | 354,414 | | | 0 | | | |

## C.—*Statement of Receipts and Disbursements other than*

| | Accounts, 1888-89. | | | Revised Estimate 1889-90. | | | Budget Estimate | |
|---|---|---|---|---|---|---|---|---|
| | India. | England. | Total | India | England | Total | India | England |
| | Rx | £ | Rx | Rx | £ | Rx | Rx | £ |
| Brought forward | 115 225 545 | 14 702,495 | | 116,495 600 | 4,497 900 | | 113,426,000 | 7 147,600 |
| Loans to Native States and Presidency Corporations &c. | 92 983 | | 92 983 | 111 300 | | 111 300 | 97 200 | |
| Net | | | 0 | | | 0 | | |
| Loans and Advances by Provincial Governments | 203,446 | | 203,446 | 199 700 | | 199 700 | 220 700 | |
| Net | | | 5,468 | | | 0 | | |
| Capital Receipts from Railway Companies— | | | | | | | | |
| On account of Subscribed Capital | | 1 705 701 | | | 1 536 700 | | | 2 732 300 |
| Repayments | 1,412 915 | 13 890 | | 1 278 400 | 4 200 | | 1 230 600 | |
| Total | 1,412 915 | 1 719 591 | 3 132 506 | 1 278 400 | 1 540 900 | 2 819 300 | 1 230 600 | 2 732 300 |
| Net | | | 0 | | | 0 | | |
| Remittances— | | | | | | | | |
| Inland Money Orders | 12 781 372 | | | 14 285 700 | | | 15 385 700 | |
| Other Departmental Accounts | 494 507 | | | 630 600 | | | 659 500 | |
| Net Receipts by Civil Treasuries from— | | | | | | | | |
| Post Office | 1 056 976 | | | 247 700 | | | 473 000 | |
| Guaranteed Railways | 3 654 820 | | | 3 504 200 | | | 3 624 800 | |
| Net Receipts from Civil Treasuries by— | | | | | | | | |
| Telegraph | 235 | | | 14 100 | | | 1 700 | |
| Marine | 242 490 | | | 298 900 | | | 256 900 | |
| Military | 13 367 798 | | | 13 569 400 | | | 13,445 800 | |
| Public Works | 2 787 517 | | | 1 786 300 | | | 1 859 000 | |
| Remittance Account between England and India | 1 228 277 | 155 363 | | 1,020 900 | 182 100 | | 1 303 300 | 134 300 |
| Total | 35 613 990 | 155 363 | 35 769 353 | 35 357 800 | 182 100 | 35 539,900 | 37 009 700 | 134 300 |
| Net | | | 0 | | | 732,200 | | |
| Secretary of State's Bills drawn | | 14 262 859 | 14 262 859 | | 15,400 900 | 15,400 900 | | 14 989,000 |
| Total Receipts | 152 548 879 | 30 840 308 | | 153,442 800 | 21 621 800 | | 151 984 200 | 25 003 200 |
| Opening Balance | 13 883 701 | 5 900 697 | | 13 305 189 | 3 259 933 | | 14 596 889 | 4 503 833 |
| Grand Total | 166 432 580 | 36 741 005 | | 166 747 989 | 24 881 733 | | 166 581,089 | 29,507,033 |

Fort William,
Finance and Commerce Deparment
*The 21st March 1890*

E W Kellner
*Deputy Comptroller*

## *Expenditure of the Govt. of India, in India and in England*—continu

*Figures nearest to 100 in columns for Estim*

| | Accounts, 1888-89. | | | Revised Estimate, 1889-90. | | | Budget Estimate 1890-91 | | |
|---|---|---|---|---|---|---|---|---|---|
| | India. | England. | Total | India. | England | Total | India. | England. | Tota |
| | Rx | £ | Rx | Rx | £ | Rx | Rx | £ | Rx |
| ought forward | 9 972 550 | 29,768 681 | | 99 580,000 | 17 088 700 | | 99 391 900 | 21 977 500 | |
| to Native States Presidency Corpora- &c | 665,429 | | 665,429 | 521,200 | | 521,200 | 634 200 | | 63 |
| Net | | | 572 446 | | | 409,900 | | | 537 |
| and advances by ncial Governments | 197 978 | | 197 978 | 499 700 | | 499 700 | 590 700 | | 59 |
| Net | | | 0 | | | 300 000 | | | 37 |
| nts to Railway anies on Capital nt— | | | | | | | | | |
| discharge of De enture | | 200 | | | 600 000 | | | 1 804 300 | |
| Expenditure | 4 719 964 | 2 443 881 | | 2 264 200 | 1 658 200 | | 2 117 800 | 2 241 300 | |
| Total | 4 719 964 | 2 444 081 | 7 104 045 | 2 264 200 | 2 258 200 | 4 522 400 | 2 117 800 | 4 045 600 | 6 16 |
| Net | | | 4,031 539 | | | 1 703 100 | | | 2 20 |
| inces— | | | | | | | | | |
| d Money Orders | 12 758 144 | | | 14 285 700 | | | 15 385 700 | | |
| Local Remittan | 40 816 | | | | | | | | |
| Departmental ount | 498 680 | | | 630 900 | | | 659 700 | | |
| ayments into Civil suries by— | | | | | | | | | |
| st Office | 1 049 696 | | | 247 700 | | | 473 000 | | |
| aranteed Railways | 3 654 8 0 | | | 3 504 200 | | | 3 624 800 | | |
| ssues from Civil uries to— | | | | | | | | | |
| graph | 659 | | | 14 100 | | | 1 700 | | |
| rine | 237 343 | | | 298 900 | | | 256 900 | | |
| itary | 13 362 487 | | | 13 469 400 | | | 13 445 800 | | |
| blic Work | 2 798 852 | | | 1 196 300 | | | 1 859 000 | | |
| tance Account ween England and ia | 1 59 001 | 1 268 310 | | 129 500 | 1 031 000 | | 123 900 | 1 331 500 | |
| Total | 34 540 498 | 1 268 310 | 35 808 808 | 33 776 700 | 1 031 000 | 34 807 700 | 35 830 500 | 1 331 500 | 37 16 |
| Net | | | 39 455 | | | 0 | | | 16 |
| ry of State's Bills | 15 030 972 | | 15,030 972 | 15 509 300 | | 15 509 300 | 14 921 900 | | 14 921 |
| Disbursements | 153 127 391 | 33 481 072 | | 152 151 100 | 0 37 900 | | 153 487 000 | 27 354 600 | |
| sing Balance | 13,305 189 | 3 259 933 | | 14 596 889 | 4 503 833 | | 13 094 089 | 2 152,433 | |
| ND TOTAL | 166 432 580 | 36 741 005 | | 166 747 989 | 4 881 735 | | 166 581 089 | 29 507 033 | |

GAY,
*oller General*

E J SINKINSON,
*Secretary to the Government of Ind*

# D.—Account of Provincial and Local Savings charged to Reven[illegible] held at the disposal of Provincial Governments under the [illegible]vincial contracts

## Provincial and Local Balances

NOTE —These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts

| | India | Central Province | Burmah | Assam | Bengal | N W P & Oudh | Punjab | Madras | Bombay |
|---|---|---|---|---|---|---|---|---|---|
| | Rx | Rx | Rx | Rx | Rx | Rx | Rx | Rx | Rx |
| **Accounts 1888 89.** | | | | | | | | | |
| Balance at end of 1887 88(a) | 1 544 | 271 955 | 200 188 | 78 6 4 | 553 034 | 396 893 | 376 617 | 1 117 462 | 782 03 |
| Added in 1888 89 | | 38 676 | 8 78 | 26 317 | | 4, 149 | 30 177 | 130 720 | 61 82 |
| Spent in 1888-89 | 62 | | | | 57,4 00 | | | | |
| Balance at end of 1888 89 | 11 9 2 | 310 631 | 208 466 | 104 941 | 495 634 | 444 [illegible] | 406 794 | 1 48 18 | 843 85 |
| **Revised Estimate 1889-90** | | | | | | | | | |
| Balance at end of 1888 89 (by Accounts) | 11 9 | 310 631 | 208 466 | 104 941 | 49 634 | 444 04 | 406 794 | 1 48 18 | 843 85 |
| Added in 1889-90 | | | (b) 7 0<br>(c) 44 2 00 | 10 900 | 9 7 | 8 4 0 | 39 8 | 82 6 0 | 3 80 |
| Spent in 1889 90 | 700 | 31 900 | | | | | | | |
| Balance at end of 1889 90 | 11 222 | 278 731 | 253 366 | 115 41 | 58 334 | 5 44 | 44 94 | 1 3 0 78 | 8/4 6 |
| **Budget Estimate 1890 91** | | | | | | | | | |
| Balance at end of 1889-90 (by Revised Estimate) | 11 222 | 278 731 | 253 366 | 115 541 | 585 4 | 527 44 | 446 5 4 | 1 3,0 78 | 874 657 |
| Added in 1890 91 | | | | | | / 0 | | | |
| Spent in 1890-91 | 300 | 84 300 | (b) 7 20<br>(c 20 0 00 | 42 50 | 31 0 0 | | 47 300 | 25 100 | 299 800 |
| Balance at end of 1890 91 | 10 2 2 | 194 431 | 216 66 | 73 41 | 557 354 | 535 142 | 30 294 | 1 107 78 | 574 857 |

(a) See Appropriation Report Abstract D
(b) Upper Burma
(c) Lower Burma

E W KELLNER
*Deputy Comptroller General*

E GAY
*Comptroller General*

[illegible] J SINKINSON
*Secretary to the Government*

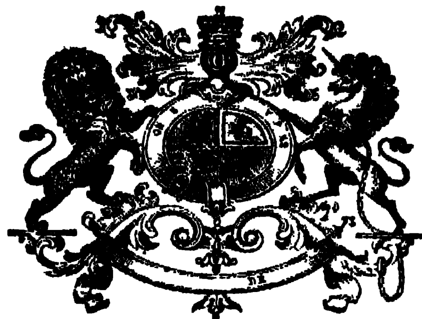
FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT
*The 21st March 1890*

| | Accounts 1888-89 | | | | | Revised Estimate 1889-90 | | | | | Budget Estimate 1890-91 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross Revenue | Refunds and Drawbacks | Total after deducting Refunds and Drawbacks | Charges in respect of Collection | Net Revenue | Gross Revenue | Refunds and Drawbacks | Total after deducting Refunds and Drawbacks | Charges in respect of Collection | Net Revenue | Gross Revenue | Refunds and Drawbacks | Total after deducting Refunds and Drawbacks | Charges in respect of Collection | Net Revenue |
| | Rx | Rx | Rx | Rx | Rx | Rx | Rx | Rx | Rx | Rx | Rx | Rx | Rx | Rx | Rx |
| ...d Revenue | 23 016,404 | 46 147 | 22 9 0 [illegible] | [illegible] 1397 | 19 [illegible] | 817 500 | 4 400 | 2[illegible] 762 900 | 3 6[illegible] 900 | 20 130 [illegible] | 23 8[illegible]4,400 | 42[illegible]00 | 23,832 200 | 3 713,400 | 20,[illegible] |
| ...um | 8 [illegible]6 319 | 49 | 8 [illegible] | 2 97 90[illegible] | 9[illegible] | [illegible] 46[illegible] | 1 [illegible] | [illegible]546 500 | 1 6[illegible] [illegible]00 | 6 890 800 | 8 203 500 | 100 | 8 203 200 | 2,304,800 | 5,898,400 |
| | [illegible]67 034 | 4 3[illegible] | 7 6 0 297 | 41 9[illegible]9 | [illegible] | [illegible] 19 [illegible]00 | 35 00 | 8 1[illegible] | 4 [illegible] 900 | 7 736 400 | 8 2 3 500 | 36 500 | 8 197 000 | 453 000 | 7,744,000 |
| ...mp | 3 92 088 | 43 7[illegible]1 | 3 88 3 7 | 1[illegible]4 172 | 9 [illegible] | 4 [illegible] | 4 [illegible]00 | 4 01 500 | 134 00 | 3 880 900 | 4 034 900 | 4[illegible] 300 | 3 989 600 | 143 100 | 3,846,500 |
| ...ise | 4 [illegible]0[illegible] [illegible]46 | 26 406 | 4 67[illegible] 910 | 13 941 | 4 40 009 | 4 [illegible] 7 400 | 20 000 | 4 [illegible] | 1[illegible]4 200 | 4 6[illegible]4 200 | 4 844 500 | 27 200 | 4 817 300 | 172,600 | 4,644,700 |
| ...vincial Rates | 2 054 254 | 16 880 | 2 0[illegible] | 9 353 | 2 97 991 | 34 | [illegible] | [illegible] | 4 900 | 3 283 000 | 3 349 400 | 7,400 | 3 342 000 | 43,500 | 3,298,500 |
| ...stoms | 1 332 [illegible]84 | 30 923 | 1 [illegible]01 801 | 133 [illegible]97 | 1 10 [illegible] | 1 4[illegible] | 4[illegible] | 1 4 [illegible]00 | 134 00 | 304 1 [illegible] | 1 561 100 | 44 000 | 1 517 100 | 138 600 | 1,378,500 |
| ...essed Taxes | 1 [illegible] 0940 | 16 298 | 1 504 642 | 27 1 [illegible] | 1 4 [illegible]14 | 1 [illegible] 1[illegible]0 | 1[illegible] | 1 [illegible] 80[illegible] | 28 [illegible]00 | 1 [illegible]2 500 | 1 558 [illegible]00 | 13 000 | 1 544 800 | 31 200 | 1 513,600 |
| ...est | 1 349 047 | 1 863 | 1 347 1[illegible]4 | 79 000 | [illegible]184 | 1 44[illegible] 40 | 2 [illegible]00 | 1 44 [illegible] | 815 7[illegible] | 6 [illegible] | 1 414,400 | 1 900 | 1,412 500 | 847,900 | 564,600 |
| ...istration | 3 1 [illegible]12 | 904 | 330 [illegible] | 19 081 | 1[illegible] 07[illegible] | [illegible] | 900 | 34 [illegible] | 19 8[illegible] | 1[illegible] [illegible]00 | 345 00 | 1 100 | 344,400 | 194,800 | 149,600 |
| ...butes from Native States | 745 253 | | 745 253 | | [illegible] | [illegible]7 400 | | 77,400 | | [illegible]77,420 | [illegible]76 200 | | 776 200 | | 776,200 |
| | 56 220 761 | 22 618 | 55 99[illegible] 143 | 8 0 3043 | 4[illegible] 969 100 | 5[illegible] 4 800 | 2[illegible]9 000 | [illegible]8 18 [illegible] | [illegible] 2 4 100 | 50 061 700 | 58 195 900 | 219 600 | 5[illegible] 976,300 | 8,042,900 | 49,933,400 |
| ...duct—Assignments and Compensations | | | | | 1 49[illegible] [illegible] | | | | | 1 551 400 | | | | | 1 513,000 |
| Total Net Revenue | | | | | 46 452 965 | | | | | 49 410 300 | | | | | 48,420,400 |

## Net Expenditure

| | Accounts 1888-89 | | | Revised Estimate 1889-90 | | | Budget Estimate 1890-91 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Gross Expenditure | Receipts | Net Expenditure | Gross Expenditure | Receipts | Net Expenditure | Gross Expenditure | Receipts | Net Expenditure |
| | Rx | Rx | Rx | Rx | Rx | Rx | Rx | Rx | Rx. |
| ...erest | 4 712 259 | 841 822 | [illegible]8 0,437 | 4 262 300 | 8[illegible] [illegible]00 | 3 394 600 | 4 296 300 | 789 900 | 3,506,400 |
| ...s Office Telegraph & Mint | 2 146 511 | 2 244 826 | —98 315 | 2 205 100 | 2 339 00 | —134 600 | 2 328 600 | 2,423,400 | —94,800 |
| ...l Department | 13 013 543 | 1 507 361 | 11 [illegible] 582 | 13 282 [illegible]00 | 1 518 [illegible] | 11 703 [illegible] 0 | 13 596 800 | 1 521 500 | 12,075,300 |
| ...scellaneous Civil Charges | 4 884 576 | 1 792 778 | 3 091 9[illegible] | 4 848 7[illegible] | 1 325 500 | 3 [illegible]2[illegible] 20[illegible] | 4 945 400 | 1 243 000 | 3,702,400 |
| ...mine Relief and Insurance | 78 336 | | 78 336 | 607 500 | | 607 500 | 600 000 | | 600,000 |
| ...nstruction of Rys (charged against Rev in addition to that under Famine Insurance) | 22 401 | | 2[illegible] 401 | 5 900 | | [illegible]900 | 4 800 | | 4,800 |
| ...ailways Revenue Account | 17 734 058 | 1[illegible] [illegible]0 696 | 23[illegible] 392 | 18 406 [illegible]00 | 16 503 300 | 1 903 000 | 19 017 900 | 17 151,400 | 1,866,500 |
| ...gation | 2 622 964 | 1 900 [illegible]18 | 72 246 | 2 [illegible]09 500 | 1 985 500 | 724 [illegible]00 | [illegible]39,400 | 2 035 000 | 704,400 |
| ...ildings and Roads | 5 310 [illegible]32 | [illegible]01 [illegible]53 | 4 70[illegible] 979 | 5 4 9 400 | 649 200 | 4 730 200 | 5 717 300 | 589,400 | 5,127,900 |
| ...my Services | 20 [illegible]01 841 | 1 06 363 | 19 [illegible]39 478 | 20 933 600 | 1 022 100 | 19 911 5[illegible] | 21 505 100 | 982 600 | 20,522,500 |
| ...ecial Defence Works | 1 789 595 | | 789 59[illegible] | [illegible]38 [illegible]00 | | 7[illegible]8 400 | 892 300 | | 892,300 |
| | 71 636 646 | 5[illegible] [illegible] 917 | 46 160 [illegible]29 | 73[illegible]4 9 600 | 26 [illegible]11 500 | 47 [illegible]48 100 | 75 04[illegible] 900 | 26 736 200 | 48,907 700 |
| ...ovincial and Local Surpluses and Deficits | +343 140 / —58 022 | | +285 118 | +38[illegible] 100 / —32 600 | | +[illegible]52 5[illegible] | +7 [illegible]0 / —765 400 | | —757 700 |
| Total Net Expenditure | | | 46 445 847 | | | 47 600 600 | | | 48,150,000 |
| Surplus (+) or Deficit (—) | | | +3[illegible] 018 | | | +1 809 700 | | | +270,400 |
| | | | 46,482 865 | | | [illegible] | | | [illegible] |

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# The Gazette of India.

PUBLISHED BY AUTHORITY

No 12 ] CALCUTTA SATURDAY MARCH 22 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

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PART V —Bills introduced into the Council of the Governor General of India for making Laws and Regulations or Reports of Select Committees presented to the Council —

*Nothing for Publication*

PART VI.—Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations —

*Nothing for Publication*

SUPPLEMENT No 12.

# PART I

## Government of India Notifications, Appointments, Promotions, &c

### MILITARY SECRETARY'S OFFICE

#### NOTIFICATIONS

*Calcutta, the 20th March, 1890*

His Excellency the Viceroy and Governor General will leave Calcutta for Simla on the 30th March, 1890

His Excellency will visit *en route* Saharanpore, Dehra Mussoorie, and Chakrata and arrive at Simla on or about the end of April, 1890

All covers intended to reach His Excellency the Viceroy and Governor General during His Excellency's journey should be addressed—"Governor General's Camp," without the addition of any Post Town

The party accompanying His Excellency on tour is as follow —

Her Excellency the Marchioness of Lansdowne

Colonel J C Ardagh, C B, Private Secretary to the Viceroy

Surgeon Major E H Fenn, Surgeon to the Viceroy

Captain H A Pakenham A D C

Captain G C Lister, A D C

F W Latimer, Esq

All communications connected with business of a more routine nature should be sent as usual to the Head Quarters of the several Departments

Lord William Beresford will be with His Excellency the Viceroy till 8th April only Covers to the Military Secretary to His Excellency can be addressed to His Excellency's Camp during His Excellency's tour

*The 21st March, 1890*

His Excellency the Viceroy and Governor General will leave Calcutta on the 30th March 1890, at 6 15 P M, Calcutta time, and will arrive at Simla via Saharanpore, Dehra, Mussoorie and Chakrata, towards the end of April, 1890

His Excellency's departure from Calcutta will be private, but the usual Viceregal salute will be fired from the Ramparts of Fort William the following morning, the 31st March, at 8 o'clock

By Command,

WILLIAM BERESFORD, *Lieut Col*

*Military Secretary to the Viceroy*

## HOME DEPARTMENT

NOTIFICATIONS —ESTABLISHMENTS

*Calcutta the 19th March 1890*

**No 182**—Mr E H Ruddock is permitted to resign Her Majesty's Bengal Civil Service with effect from the 11th April 1890

MEDICAL

*The 19th March 1890*

**No 176**—Deputy Surgeon General W R Rice M D Inspector General of Civil Hospitals North Western Provinces and Oudh to be Surgeon General and Sanitary Commissioner with the Government of India with effect from the 29th instant *vice* Surgeon General Sir Benjamin Simpson M D K C I E who retires from the service on that date

**No 177**—Deputy Surgeon General J Richardson Central Provinces to be Inspector General of Civil Hospitals North Western Provinces and Oudh *vice* Deputy Surgeon General W R Rice with effect from the date on which he may assume charge of his duties

**No 178**—Brigade Surgeon J G Pilcher F R C S Officiating Civil Surgeon Howrah to be Deputy Surgeon General, Central Provinces, *vice* Deputy Surgeon General J Richardson

*The 21st March 1890*

**No 186**—The services of first grade Assistant Apothecary W Marchant are placed at the disposal of the Government of the Punjab

**No 189**—The services of Surgeon G M J Giles M B, F R C S, have been placed temporarily at the disposal of the Chief Commissioner of Assam for special duty

PORT BLAIR

*The 20th March 1890*

**No 205**—APPOINTMENT—Surgeon R R Weir, M B Indian Medical Service Bengal to officiate as Senior Medical Officer Port Blair during the absence on furlough of Surgeon Major G P Mackenzie or until further orders

JUDICIAL

*The 15th March, 1890*

**No 359**—The services of Lieutenant C E H Erskine, 36th Bengal Infantry, are place the disposal of the Chief Commissione Burma, for employment as Cantonment M trate of Mandalay

*The 20th March, 1890*

**No 376**—Under the provisions of sectic of the Punjab Courts Act, XVIII of 1884 Governor General in Council is pleased tc point Mr F P Beachcroft, Bengal Civil vice to officiate as a Judge of the Chief Cc Punjab during the absence on furlough of C A Roe Bengal Civil Service or until fur orders

*The 21st March 1890*

**No 383**—The Honourable the Chief Ju of the High Court of Judicature at Fort Wil in Bengal has appointed Mr H W C Carn of the Bengal Civil Service to officiate as Re trar on the Appellate Side of the Court du the absence on furlough of Mr C M W B

POLICE

*The 18th March 1890*

**No 229**—The services of Mr W B St Assistant District Superintendent of Police class Burma are placed at the disposal of Government of Bengal with effect from the of the expiry of his leave

*The 19th March 1890*

**No 234**—The services of Mr I H W Clark District Superintendent of Police Ber are placed at the disposal of the Chief Com sioner of Assam

*The 20th March 1890*

**No 239**—Mr N R Cumberlege, Dis Superintendent of Police of the 2nd class ir Hyderabad Assigned Districts, is appointec officiate as a District Superintendent of the class with effect from the 14th November 1 *vice* Colonel C J Gunthorpe

**No 241**—The services of Captain A E Jo 23rd Pioneers Officiating Commandant, Mili Police Upper Burma are replaced at the di sal of the Military Department with effect the date on which he was relieved of his d at Mandalay

ECCLESIASTICAL

*The 20th March 1890*

**No 82**—The Reverend William Gore roughs has been appointed a Junior Chaplai the Bengal (Rangoon) Ecclesiastical Estab ment to fill an existing vacancy

C J LYALL,

*Offg Secretary to the Government of In*

## REVENUE AND AGRICULTURAL DEPARTMENT

### NOTIFICATIONS—GENERAL

*Calcutta, the 19th March, 1890*

**No 270 C**—Sir L C Buck Kt, Secretary to the Government of India Revenue and Agricultural Department has obtained furlough for six months, with effect from the 20th March, 1890

J W P MUIR MACKENZIE,
*Under Secretary to the Government of India*

### FORESTS

*The 17th March 1890*

**No 131 F C**—Mr A Smythies, Deputy Conservator of Forests, 3rd grade North Western Provinces and Oudh, and Officiating Instructor at the Forest School Dehra Dun is granted furlough for seven months under Article 340(*b*) of the Civil Service Regulations, with effect from the 4th April 1890, or any subsequent date on which he may avail himself of the leave

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### PATENTS

*The 19th March 1890*

**No 577-P**—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888 in the Office of the Secretary appointed under the Inventions and Designs Act, 1888 Copies have been sent to the Governments of Fort St George and Bombay and the Chief Commissioner of Burma A copy of every specification is open to public inspection, from 11 A M to 4 P M at the Office of the Secretary appointed under the Inventions and Designs Act 1888 at No 13 Wood Street upon payment of a fee of one Rupee A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying —

No 63 of 1889—James Sortain Hulbert Tea Planter resident at Muttan Dibrughur Assam for an improved fork cultivator termed the veteran fork

No 174 of 1889—Andrew Lyle Chief Inspector of Maintenance His Highness the Nizam's Guaranteed State Railway Company Secunderabad Deccan East India for under cutting or sidecutting of coal in mines or soft stone in quarries the invention to be known as Lyle's Rapid Coal Cutter

No 215 of 1889—George Rose of 3 Avenue Place Springburn Glasgow Scotland Engineer for improvements in and connected with spray lamps for lighting and heating purposes

No 61 of 1890—Melville Thomson Neale Engineer and John Henry Smalpage Shipping Agent both of Maddox Street in the County of Middlesex England for means and apparatus for signalling during fog or hazy weather at sea applicable also for general signalling purposes at sea

No 277 of 1889—John Howard Ross and Edward Elijah Atkin both of 171 Hockley Hill Birmingham in the County of Warwick England Lamp Manufacturers for improvements in overhead oil lamps

No 283 of 1889—Charles James Fox of Hemingford Terrace Birkenhead in the County of Chester Master Mariner and Henry Phillips Kirkham of 7 Leadenhall Street London in the County of Middlesex Master Shipwright for improvements in coffer dam or sectional docks for inspecting and repairing the submerged portions of ships and like structures

No 304 of 1889 Edward Jamison O Brien Engineer of Texarkana Texas for improvements in machines for removing lint from cotton seed

No 30 of 1889—Hermann Rippke Manufacturer of Ober Jaschkittel near Olbendorf in the Kingdom of Prussia and German Empire for improvements in fieldmice traps

E C BUCK,
*Secretary to the Government of India*

## FINANCE AND COMMERCE DEPARTMENT

### NOTIFICATIONS

### ACCOUNTS AND FINANCE

*Calcutta, the 20th March 1890*

**No 1367**—*Monthly Preliminary Statement of Receipts and Payments at Civil Trea in India*

**February 1890** **(Lakhs of**

| [For the explanation of these heads see *Gazette of India* dated 22nd December 1883 Part I page 497] | In February 1889-90 | In February 1888 89 | To end of February 1889-90 | To end of February 1888-89 | Whole Budget, 1889 90. |
|---|---|---|---|---|---|
| **Civil Revenue** | | | | | |
| Land Revenue (including Land Revenue due to Irrigation) | 2 78 | 2 70 | 19 43 | 18 82 | 24 02 |
| Opium | 61 | 69 | 7 97 | 7 87 | 8 26 |
| Salt | 64 | 60 | 7 46 | 6 96 | 8 03 |
| Stamps | 36 | 32 | 3 71 | 3 57 | 3,96 |
| Excise | 34 | 34 | 4 37 | 4 22 | 4 73 |
| Provincial Rates | 34 | 31 | 3 00 | 2 67 | 3 26 |
| Customs | 18 | 16 | 1 8 | 1 12 | 1,42 |
| Assessed Taxes | 9 | 8 | 1 38 | 1 31 | 1 40 |
| Forest (Madras and Bombay only) | 5 | 4 | 38 | 35 | 45 |
| Registration | 3 | 3 | 32 | 30 | 33 |
| Tributes from Native States | 7 | 5 | 58 | 56 | 78 |
| Other Civil Revenue | 27 | 33 | 2 89 | 2 83 | 3 38 |
| TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT GROSS | 5 76 | 5 65 | 52 77 | 50 58 | 60 02 |
| **Civil Expenditure** | | | | | |
| Interest on Ordinary Debt and that on Railways and Irrigation Works | — 50 | — 50 | — 3 94 | — 3 89 | — 4 18 |
| Opium | — 5 | — 6 | — 1 59 | — 2 58 | — 2 36 |
| Other Civil Expenditure | — 1 79 | — 1 74 | — 19 35 | — 18 82 | — 22 95 |
| TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT GROSS | — 2 34 | — 2 30 | — 24 88 | — 25 8 | — 20 49 |
| **Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non Civil Departments** | | | | | |
| [The figures comprising Revenue Expenditure and Debt and Remittance transactions] | | | | | |
| Post Office (Net + Receipts more —Receipts less than issues) | — 2 | — 1 | + 1 | + 11 | + 79 |
| Forest Marine (Net as above) | + 2 | + 2 | + 30 | + 85 | + 6 |
| Guaranteed and Subsidized Railways (Net as above) | + 39 | + 37 | + 3 73 | + 4 09 | + 4 25 |
| Do Repayment of surplus profits &c | | | — 43 | — 53 | — 61 |
| Military Receipts | + 3 | + 9 | + 4 | + 68 | + 87 |
| Military Issues | — 1 25 | — 1 10 | — 12 89 | — 12 93 | — 14 67 |
| Telegraph Receipts | + 5 | + 5 | + 56 | + 56 | }— 4 |
| Do Issues | — 6 | — 5 | — 59 | — 57 | |
| Public Works Department— | | | | | |
| State Railways Receipts | + 69 | + 61 | + 8 15 | + 7 09 | }+ 27 |
| Issues | — 58 | — 76 | — 7 15 | — 7 40 | |
| East Indian Railway Receipts | + 32 | + 33 | + 3 56 | + 3 53 | }+ 2 73 |
| Issues | — 9 | — 10 | — 1 31 | — 1 31 | |
| Ordinary Branches Receipts | + 23 | + 27 | + 1 88 | + 1 75 | }— 5 38 |
| Issues | — 63 | — 67 | — 6 20 | — 6 9 | |
| TOTAL NON CIVIL DEPARTMENTS | — 90 | — 1 01 | — 9 84 | — 10 37 | — 11 73 |
| **Civil Debt and Remittance Transactions.** | | | | | |
| Permanent Debt and Special Loans (Net + Receipts more —Receipts less than payments) | | | + 1 88 | + 2 80 | + 2,42 |
| Mint Certificates and Bullion Advances (Net as above) | + 25 | — 9 | + 22 | — 4 | + 8 |
| Exchange on Remittance Accounts | — 45 | — 64 | — 5 82 | — 5,80 | — 6 37 |
| Council Bills paid (including Telegraphic) at R10 per £ | — 86 | — 1 64 | — 13 80 | — 14 04 | — 14 69 |
| Other Debt heads (Net as above) | — 27 | — 8 | — 34 | — 42 | — 59 |
| TOTAL DEBT AND REMITTANCE TRANSACTIONS | — 1 33 | — 2 45 | — 17 86 | — 17 50 | — 19 15 |
| GRAND TOTAL RECEIPTS AND ISSUES | + 1 19 | + 11 | + 19 | — 2 57 | — 35 |
| Opening Cash Balance in Treasuries and Presidency Banks | 12 30 | 11,42 | 13,30 | 13 88 | 12,90 |

*The 21st March 1890*

No 1375

RESOLUTION—By the Government of India Finance and Commerce Department

Read—

The Comptroller General s report on the cash balances and movement of funds for the past year

RESOLUTION —As this report contains much information of public interest the Governor General in Council has directed its publication in the *Gazette of India*

Mr Gay the present Comptroller General is about to leave India and will probably not re sume his public duties He has held the important office of Comptroller and Auditor General for five years he has enjoyed the complete confidence of the Government during that period and has discharged the responsible anxious and onerous duties of that office to its complete satisfaction The Governor General in Council cannot allow the opportunity to pass without placing on record his high appreciation of the public services rendered by Mr Gay

ORDERED that the Resolution be published in the *Gazette of India* and that the report be published in the Supplement to the Gazette for general information

## LEAVE AND APPOINTMENTS

*The 19th March 1890*

No 1313 —Mr S Jacob is appointed to officiate as Comptroller and Auditor General and Head Commissioner of Paper Currency *vice* Mr L Gay who has been granted furlough for nineteen and half months from the 16th April 1890

Mr R Logan is appointed Accountant General and Commissioner of Paper Currency, Bombay

Mr F W Kellner is appointed subject to confirmation by the Secretary of State for India to officiate as Accountant General Punjab, and Deputy Commissioner of Paper Currency Lahore

Mr C R C Kiernander is appointed to officiate as Deputy Comptroller General

Mr J L Cooke is appointed to officiate as Deputy Auditor General, and

Mr F C Harrison C S is appointed to officiate as Deputy Accountant General Bengal

*The 21st March, 1890*

No 1385 —In partial modification of the Notification in this Department No 669 dated the 7th February 1890, published in the *Gazette of India* of the 8th February, 1890 it is hereby notified that from the 2nd to the 10th January, 1890, both days inclusive,

Mr T H Biggs continued to officiate in class II of the Enrolled List

Mr W H Dobbie, in class III

Mr R C Chapman in class IV

Mr W D F Cowley in class V

and Mr K B Wagle in class VI

Also that the date ' the 23rd January 1890 ' be substituted for 'the 16th January 1890 in the two places in which it occurs in that notification

## SEPARATE REVENUE

SALT

*The 20th March, 1890*

No 1308 —In exercise of the power conferred by Section 28 of the Indian Salt Act, XII of 1882 the Governor General in Council is pleased to make the following rule and to direct its insertion between rules IV and V of the rules published in the Notification of this Department, No 3883, dated the 26th July 1889 —

'IV A The charges specified in Rule II may be paid and the indent required by Rule IV may be delivered to the Postmaster at any Post Office which has been specially authorized by the Director General of the Post Office of India to receive payments on account of salt revenue When payment is made into a Post Office under this rule, the Postmaster will himself transmit the indent to the Assistant Commissioner of Salt Revenue by whom the salt is to be supplied advising him at the same time of receipt of the sum paid by the applicant for the salt

The charges hereinbefore in this rule mentioned will be the duty and price at the rates respectively fixed and in force on the day when payment is made to the Postmaster

## SEPARATE REVENUE

STAMPS

*The 20th March 1890*

No 1336 —Whereas under the terms of the Notification in this Department No 3646 dated the 13th of November, 1880 the Municipality of Madras has paid into the Government treasury the sum of R850 as composition for the stamp duty chargeable on a sum of R1 70 000 which the said Municipality was authorised to borrow and which has been raised by the issue of the undermentioned debentures dated the 16th day of January 1890 —

No 1 for R1 00 000
No 2 for R70 000

In exercise of the powers conferred by section 8 of the Indian Stamp Act I of 1879 the Governor General in Council has exempted the abovementioned debentures from any stamp duty with which they might otherwise be chargeable whether on issue renewal subdivision or consolidation

F J SINKINSON

*Secretary to the Government of India*

## FOREIGN DEPARTMENT

NOTIFICATIONS

*Fort William the 18th March 1890*

No 934 I —In continuation of the notification of the Government of India in the Foreign Department No 1637 I dated the 22nd May 1885 the Governor General in Council is pleased to appoint Lieutenant M A Light Assistant to the Resident at Hyderabad, to be a Magistrate of the 1st class, as described in the Code of Criminal Procedure within the limits of the Hyderabad Residency Bazaars, and to invest him with

in those limits with all the powers with which a Magistrate of the 1st class may be invested under that Code

No 939 I—Mr W K Eddis, officiating Solicitor to the Government of India is appointed to officiate as Agent to the Governor General in Council for the affairs of the late King of Oudh, and for the purposes of Act XIX of 1887 with effect from the 21st March 1890 and during the absence on leave of Mr R Leycester Upton or until further orders

*The 20th March 1890*

No 956-I—The Governor General in Council is pleased to direct that in Foreign Department notification No 4444 I dated the 7th November 1888 between the words 'within the political jurisdiction of the Government of Bombay' and the words or to ports within the political jurisdiction of the Political Resident in the Persian Gulf the words or to ports within the territories of His Highness the Gaekwar of Baroda shall be inserted

No 969-I—In exercise of the powers conferred by section 13 of the Births, Deaths and Marriages Registration Act VI of 1886 the Governor General in Council is pleased to appoint the Reverend Arnold Crawshaw of the Wesleyan Mission to be for all places within the territories of His Highness the Maharaja of Mysore including the civil and military station of Bangalore a Registrar of Births and Deaths in respect of those classes of the community indicated in section 11(b) of the said Act for which he is in the habit of officiating at baptisms and burials

*The 21st March 1890*

No 976-I—Mr E Hewetson District Superintendent of Police in the Civil and Military Station of Bangalore, is appointed to officiate as District Magistrate and Collector of that station during the absence on leave of Lieutenant Colonel H M S Magrath, Madras Staff Corps or until further orders

No 448 G—The following promotions are made in the graded list of the Political Department with effect from the 9th March 1890 consequent on the replacement of the services of Mr F G Colvin Political Assistant of the 2nd, and officiating Political Assistant of the 1st, class at the disposal of the Government of Bengal—

Lieutenant C Archer Bengal Staff Corps Political Assistant of the 2nd to officiate as a Political Assistant of the 1st class

Mr A L P Tucker officiating Political Assistant of the 1st to be a substantive Political Assistant of the 2nd class Mr Tucker will continue to officiate as a Political Assistant of the 1st class

No 451 G—The services of Captain C J B H Dressner Bengal Staff Corps, Squadron Officer, 2nd Regiment Central India Horse are placed at the disposal of the Home Department with effect from the 13th March, 1890

No 454 G—With reference to Foreign Department notification, No 1991 G, dated the 9th November 1889 Captain C J B H Dress Bengal Staff Corps having been permittec resign his appointment as Assistant Comr sioner of the 3rd class in the Hyderabad Assi ed Districts is re appointed to be Squad Officer 2nd Regiment Central India Ho with effect from the date of assuming charge

W J CUNINGHAM,

*Offg Secretary to the Government of Indi*

## MILITARY DEPARTMENT

*Fort William, the 21st March, 1890*

### ORGANIZATION

#### NATIVE ARMY

No 251—In continuation of G G O No of 1890 it is notified that the regiments selec for localization in Burma are the 10th 12th 33rd Regiments of Madras Infantry

2 The Native officers non commissio officers and men at present serving in th corps will now be disposed of in the mar set forth in paragraph 23 of G G O No 23 1890 and their places therein taken by Native officers, non commissioned officers men of the Kubo Valley Police Battalion the C Levy and the Shan States Levy respectivel

(a) The present Native officers, non comm sioned officers and men of the 10th Ma Infantry will be replaced by those of the K Valley Police Battalion (b) those of the 1 Madras Infantry by the Native officers n commissioned officers and men of the C Levy and (c) the Native officers non comr sioned officers and men of the 33rd Madras fantry by those of the Shan States Levy— three corps being brought up to the author strength in the manner indicated in paragr 20 of the G G O

3 The necessary subsidiary orders for ca ing out the changes the appointment of Bri officers to the re organized 10th 12th and Madras Infantry and the disposal of the officer present holding appointments in those regime will be issued by the Government of Madras His Excellency the Commander in Chief of Madras Army

### APPOINTMENTS

#### HYDERABAD CONTINGENT

No 252—*No 2 Field Battery*—

Lieutenant R G Ouseley, R A to officiate Subaltern *vice* Captain R Percy Smith vac on promotion Dated 6th February, 1890

*No 3 Field Battery*—

Lieutenant R F Brewster R A, to officiat Subaltern *vice* Captain A I Turner on lough Dated 22nd February 1890

#### STAFF CORPS

No 253—The undermentioned officers pointed by the Secretary of State for I probationers for the Indian Staff Corps, posted to the Bombay Staff Corps with e from the dates of their arrival in India—

Lieutenant C C Fenner, Dorsetshire R ment

Lieutenant F B C Boddam, West India Regiment

**No 254**—Lieutenant John McDonald Baird 2nd Battalion Derbyshire Regiment Wing Officer 24th (Punjab) Regiment of Bengal Infantry is admitted to the Bengal Staff Corps from the 28th September 1888 subject to confirmation by the Secretary of State for India

**No 255**—With reference to G G O No 196 of 1890 Second Lieutenant C B I Clery Royal Irish Rifles is posted to the Bombay instead of to the Madras Staff Corps with effect from the date of his arrival in India

NATIVE ARMY

**No 256**—The following direct appointments are made, with effect from the dates of joining —

*11th (Prince of Wales's Own) Regiment of Bengal Lancers*

Sardár Gopál Singh to be Jemadar on probation vice Sant Singh transferred to the pension establishment

*16th (The Lucknow) Regiment of Bengal Infantry*

Tirkha Ram to be Jemadar on probation and to be borne as a supernumerary in that grade until absorbed

**No 257**—The following direct appointment is made, with effect from the 19th January 1890 —

*3rd Regiment of Bengal Infantry*

Hanumán Misr to be Jemadar on probation vice Gudatt Singh transferred to the pension establishment

FURLOUGH AND LEAVE

**No 258**—The undermentioned officers are granted furlough out of India —

Brigadier General W Galbraith C B British Service Commanding Sirhind District (m c) for six months under article 687 Army Regulations India Volume I Part I

Lieutenant Colonel J A Little Bengal Staff Corps Executive Engineer 1st grade officiating Deputy Consulting Engineer Bengal Public Works Department (p a) for 182 days under rule IX of the regulations of 1868

Lieutenant D M Thompson Bengal Staff Corps Deputy Assistant Commissary General 1st class (m c) for one year under rule I of the regulations of 1875 (This cancels the furlough granted to him in G G O No 132 of 1890)

Lieutenant L Grey Bengal Staff Corps 38th Regiment of Bengal Infantry Deputy Assistant Commissary General 2nd class (p a) for one year, under rule I of the regulations of 1875

Surgeon Major W Duncan M B 10th Regiment of Bengal Infantry (m c) for one year under rule XIV clause (1) of the regulations of 1868

Honorary Lieutenant and Assistant Commissary J Tyler, Commissariat Transport Department (m c) for one year under note 2 to rule VI of the regulation of 1875

**No 259**—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps the specified period to count from the date of being struck off duty —

Colonel W B Birch, Bengal Staff Corps up to 30th November 1890 Pension Service—32nd year commenced 30th November 1889 (This cancels the leave granted to him in G G O No 987 of 1889)

Colonel J Cook Bengal Staff Corps 36th (Sikh) Regiment of Bengal Infantry for 182 days Pension Service—29th year commenced 3rd September 1889

Colonel F W Macmullen General List Cavalry 13th (Duke of Connaught's) Regiment of Bengal Lancers, for 182 days Pension Service—30th year commenced 27th April, 1889

Lieutenant Colonel C E Salkeld, Bengal Staff Corps 2nd Regiment of Bengal Cavalry for one year Pension Service—32nd year commenced 8th December 1889

Lieutenant C Jackson Bengal Staff Corps 3rd Regiment of Bengal Cavalry for 142 days Pension Service—10th year commenced 11th August 1889

Lieutenant N C Taylor, Bengal Staff Corps 14th Regiment of Bengal Lancers for one year Pension Service—6th year commenced 7th February 1890

**No 260**—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps the leave to have effect in India from the date of being struck off duty till the date of sailing the specified period to count from the date of leaving India —

Surgeon F K Close M D for 182 days Pension Service—2nd year commenced 22nd April 1889

**No 261**—The undermentioned Warrant Officers are granted leave to proceed out of India on medical certificate under Article 920F Army Regulations India Vol I Part I the leave to have effect in India from the date of being struck off duty till the date of sailing the specified period to count from the date of leaving India —

Sub Conductor J Cooper Ordnance Department for one year

Sub Conductor T Hammond Ordnance Department, for one year

**No 262**—In G G O No 101 of 1890 granting Captain J E Mein Bengal Staff Corps leave out of India *for* 2nd Regiment of Punjab Infantry *read* 6th Punjab Infantry

**No 263**—Lieutenant H F Duhan Bengal Staff Corps 3rd Infantry Hyderabad Contingent is granted leave in India (m c) from 28th October to 10th December 1889 under article 709 Army Regulations India Volume I Part I

**No 264**—Colonel F D M Brown V C Bengal Staff Corps, Superintending Engineer 3rd class North Western Provinces and Oudh Public Works Department has been granted by the Secretary of State for India furlough out of India, (p a) for 242 days under rule IX of the regulations of 1868, with effect from 30th March 1890

No 265 —Lieutenant Colonel H Trotter C B, R E, has been granted by the Secretary of State for India furlough out of India (p a) for one year under rule IX of the regulations of 1868, with effect from 1st November 1889

No 266 —The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India —

Colonel H S Jarrett Bengal Staff Corps (m c) for six months
Colonel H I Ryves Bengal Staff Corps, (m c) for one month
Captain W O Harris Bengal Staff Corps (m c) for six months
Sub Conductor H Preist, Ordnance Department, (m c) for six months

## HONORARY DISTINCTIONS

No 267 —Her Majesty the Queen Empress of India has been graciously pleased to approve of the 1st Regiment of Punjab Cavalry Punjab Frontier Force being designated in future "The 1st (Prince Albert Victor's Own) Regiment of Punjab Cavalry

2 G G O No 107 of 1890 is cancelled

## LONDON GAZETTE

No 268 —The following extracts are published for general information —

*London Gazette dated the 18th February, 1890 page 901*

*War Office Pall Mall*
*18th February 1890*

MEMORANDA

*   *   *   *

The undermentioned Lieutenant Colonels of the Indian Staff Corps to be Colonels —

Lachlan Foster Jameson Bengal Dated 2nd December 1889
Samuel Hunter Cowan Bengal Dated 9th December 1889
Henry Stephen Hutchinson Bengal Dated 9th December 1889
David Cowie Madras Dated 9th December 1889
George Fraser Eric Smith Neill Madras Dated 9th December 1889
Augustus Berkeley Portman Bombay Dated 9th December 1889
Theodore Methven Ward Bombay Dated 9th December 1889
John Edward Campbell Bengal Dated 10th December 1889

*London Gazette dated the 25th February 1890 page 1047*

*War Office Pall Mall*
*25th February 1890*

INDIAN STAFF CORPS

The undermentioned Colonels of the Madras Staff Corps have been transferred to the Unemployed Supernumerary List —

Beauchamp Henry Whittingham Magrath Dated 4th February 1890
John Swiney Dated 9th February, 1890

INDIAN LOCAL SERVICE

Colonel Walter Rowlandson Madras Infantry to be Major-General Dated 4th February 1890

## PROMOTIONS.

No 269 —The following promotion is subject to Her Majesty's approval —

*To be Colonel in the Army*

Lieutenant Colonel Frederic Wood mullen Bengal General List Cavalry, March, 1890

No 270 —In G G O No 245 of 1890 nant Colonel Walter Scott should hav described as of the Bombay Staff Corps

COLONEL'S ALLOWANCE

No 271 —Colonel Charles Kenneth Mac Walter Bengal Staff Corps is admitted Colonel's allowance with effect from th March, 1890

MISCELLANEOUS LIST

No 272 —Sergeant J Wiggins, Clerk Office of the Military Secretary to the mander in Chief is specially granted th of Sub Conductor (supernumerary)

NATIVE ARMY

No 273 —*21st (Punjab) Regiment of Infantry*—

Jemadar Ghani Khan to be Subadar, and dar Muhammad Buta to be Jemadar Fazl Shah transferred to the pension est ment with effect from the 1st December

Havildar Mathura Singh to be Jemad Kalesar transferred to the pension es ment with effect from the 20th Decembe

No 274 —*26th (Punjab) Regiment of Infantry*—

Subadar Lakhmir Singh *Bahadur* to b dar Major Jemadar Nur Ahmad to be S and Color Havildar Sherbáz to be Jemad Abdullah Khan *Sardar Bahadur* transfe the pension establishment with effect fr 6th January, 1890

No 275 —*33rd Regiment of Bengal try*—

Subadar Mir Bákir Ali to be Subadar vice Suraj bakhsh Singh transferred to tl sion establishment with effect from tl August 1888

PUNJAB FRONTIER FORCE

No 276 —*2nd Sikh Infantry*—

Jemadar Muhammad Khan to be Subac Havildar Ata Muhammad to be Jemad Karam Ali transferred to the pension es ment with effect from the 1st January 1

## RETIREMENTS

No 277 —Surgeon General Sir Be Simpson M D, K C I E Bengal is permi retire from the service with effect from t March, 1890, subject to Her Majesty's ap

No 278 —Brigade Surgeon Charles Fr Oldham, Bengal, is permitted to retire fr

service, with effect from the 28th February 1890, subject to Her Majesty's approval

**No 279** —Second grade Senior Apothecary Thomas Frederick Matthews, Bengal, is permitted to retire from the service

## VOLUNTEER CORPS

### APPOINTMENTS

**No 280** —*Calcutta Naval Volunteers*—

The second Christian name of Second Lieutenant Collingwood is Cuthbert and not as notified in G G O No 35 of 1890

**No 281** —*East Indian Railway Volunteer Rifle Corps*—

Doctor I H Crossley Tithrington Sutcliffe to be Honorary Surgeon

**No 282** —*Hyderabad Volunteer Rifle Corps*—

Mr Walter Daniel Boardman to be Captain *vice* Pile, resigned

### RETIREMENTS

**No. 283** —*East Indian Railway Volunteer Rifle Corps*—

Major Charles Henry Denham resigns his commission and is granted, on retirement, the honorary rank of Lieutenant Colonel, with permission to wear the uniform of the Corps

## MARINE DEPARTMENT

### APPOINTMENTS

**No 13** —Mr Francis Place Storekeeper Her Majesty's Dockyard, Bombay to officiate as Examiner of Marine Accounts Bombay during the absence on furlough of Mr C E Palmer (late Royal Navy)

### RETIREMENTS

**No 14** —Mr C McLaggan Chief Engineer Indian Marine is transferred to the Retired List, with effect from the 24th February, 1890

**No 15** —Mr R Wood Chief Engineer, Indian Marine has been permitted by the Secretary of State to retire from the service with effect from the 8th April 1890

E H H COLLEN,

*Secretary to the Government of India*

## MILITARY DEPARTMENT

### NOTIFICATION

*Calcutta the 21st March 1890*

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1803 it is notified that report of the death of the under mentioned Commissioned Officer, on the date specified was received in the Military Department between the 15th and the 21st March 1890 —

| Corps | Rank and Name | Date of Decease | Place of Decease | Testate or Intestate | REMARKS |
|---|---|---|---|---|---|
| Bengal Staff Corps (1st Bengal Cavalry) | Lieutenant A FitzG Fenton | 11th March 1890 | Saugor | | |

*Statement of Deposits on account of Estates between the 15th and the 21st March 1890*

| On whose account | Rank | Corps | Date of Decease | Testate or Intestate | Total unclaimed amount deposited | Amount paid in India | Date to which claims will be received |
|---|---|---|---|---|---|---|---|
| | | | | | R a p | | |
| Harry Victor L Lestrange (a) | Lieutenant | 1st Battalion East Surrey Regiment | 21st Nov 1889 | No will found | 446 11 5 | | 9th May 1890 |
| Edward Stopford Nixon (b) | Lieutenant | 1st Battalion Rifle Brigade | 7th Oct 1889 | No will found | 97 8 4 | | Ditto |
| Charles Washington Shirley Deakin | Surgeon Major | Indian Medical Service (attached to 34th Pioneers) | 17th Nov 1889 | Will left | 49 1 3 | | |

(a) Next of kin—
*Father*—Captain C L Estrange
Downpatrick Ireland

(b) Next-of kin—
*Mother*—Mrs Nixon
*Address*—Ranelagh Road Winchester England

E H H COLLEN

*Secretary to the Government of India*

1 B

## PUBLIC WORKS DEPARTMENT

### NOTIFICATIONS

*Calcutta, the 17th March, 1890*

No 133 —Mr F W Dangerfield Executive Engineer, 1st grade sub *pro tem* and Deputy Agent and Chief Engineer, Indian Midland Railway is granted furlough for eight months under Article 371 of the Civil Service Regulations, with effect from 1st April 1890 or such subsequent date as he may avail himself of it

*The 18th March 1890*

No 134 —The services of Colonel C H Luard, R E Chief Engineer 1st class, and Consulting Engineer to the Government of India for Railways Calcutta are placed at the disposal of the Military Department, with effect from the 17th December, 1889

*The 19th March 1890*

No 135 —Mr W H King, Executive Engineer, 1st grade sub *pro tem*, Bengal, is appointed to officiate as a Superintending Engineer during the absence on privilege leave of Major A D McArthur, R E, or until further orders

*The 20th March, 1890*

No 136 —ADDENDUM —In the schedule appended to Public Works Department Resolution No 355 G dated the 8th February, 1890, published under Public Works Department Notification No 77 dated the 13th February regarding the transfer of certain Divisions and Sub Divisions to the charge of the Inspector General of Military Works under the Madras after the word 'Madras add Thomas Mount

No 137 —Lieutenant Colonel A G Be[illegible] R E Officiating Accountant General, Public Works Department, and Officiating Deputy Secretary to the Government of India in the Public Works Department is confirmed in these appointments with effect from the 19th February last *vice* Colonel A J Filgate R E, resigns

*The 21st March, 1890*

No 138 —The Governor General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to State railways with effect from dates specified —

| Names | From | To | Nature of promotion | With effect |
|---|---|---|---|---|
| | | | | 1889 |
| Chiodetti A T | Assistant Engineer 2nd grade | Assistant Engineer 1st grade | Permanent | November |
| Killick C S | Executive Engineer 4th grade temporary rank | Assistant Engineer 1st grade | | November |
| Faulkner E T | Assistant Engineer 1st grade | Executive Engineer 4th grade | Temporary | November |
| Burn Murdoch Captain J R E | Executive Engineer 3rd grade | Executive Engineer 2nd grade | Sub *pro tem* | November |
| Bowley A | Assistant Engineer 1st grade | Executive Engineer 4th grade | Temporary | December |
| Montresor C E C | Assistant Engineer 1st grade | Executive Engineer 4th grade | Temporary | December |
| Shedlock O J | Executive Engineer 4th grade sub *pro tem* | Executive Engineer 3rd grade | Sub *pro tem* | December |
| | | | | 1890 |
| Anderson J A | Executive Engineer 1st grade sub *pro tem* | Executive Engineer 1st grade | Permanent | January |
| Burn Murdoch Captain J R E | Executive Engineer 2nd grade sub *pro tem* | Executive Engineer 3rd grade | | January |
| Shedlock O J | Executive Engineer 3rd grade sub *pro tem* | Executive Engineer 4th grade sub *pro tem* | | January |
| Morse A | Executive Engineer 4th grade sub *pro tem* | Executive Engineer 4th grade temporary rank | | January |
| Phillips H | Executive Engineer 4th grade temporary rank | Assistant Engineer 1st grade | | January |
| Morris D | Executive Engineer 3rd grade | Executive Engineer 2nd grade | Permanent | February |
| Michell W | Executive Engineer 3rd grade sub *pro tem* | Executive Engineer 3rd grade | Permanent | February |
| Shedlock O J | Executive Engineer 4th grade sub *pro tem* | Executive Engineer 3rd grade | Sub *pro tem* | February |
| Morse A | Executive Engineer 4th grade temporary rank | Executive Engineer 4th grade | Sub *pro tem* | February |
| Reilly F | Assistant Engineer 1st grade | Executive Engineer 4th grade | Permanent | February |
| Rose Lieutenant C S R E | Assistant Engineer 2nd grade | Assistant Engineer 1st grade | Permanent | February |
| Campbell R L | Executive Engineer 4th grade | Executive Engineer 3rd grade | Sub *pro tem* | February |
| Shedlock O J | Executive Engineer 3rd grade sub *pro tem* | Executive Engineer 4th grade sub *pro tem* | | February |

No 139 —The Governor-General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to the several Local Administrations, with effect from the dates specified —

| NAMES | From | To | Nature of promotion | With effect from |
|---|---|---|---|---|
| | | | | 1889 |
| Rees, J C | Executive Engineer 2nd grade sub *pro tem* | Executive Engineer 2nd grade | Permanent | November 21 |
| Leslie M | Executive Engineer 3rd grade | Executive Engineer 2nd grade | Sub *pro tem* | November 21 |
| Gilbert C F | Executive Engineer 3rd grade sub *pro tem* | Executive Engineer 3rd grade | Permanent | November 21 |
| Wallace J | Executive Engineer 4th grade | Executive Engineer 3rd grade | Sub *pro tem* | November 21 |
| Smith F St G M | Executive Engineer 4th grade sub *pro tem* | Executive Engineer 4th grade | Permanent | November 21 |
| Stanley E G | Assistant Engineer 2nd grade | Assistant Engineer 1st grade | Permanent | November 21 |
| Tickell R H | Executive Engineer 4th grade *temporary rank* | Assistant Engineer 1st grade | | December 12 |
| Clark C C S | Executive Engineer 4th grade *temporary rank* | Assistant Engineer 1st grade | | December 14 |
| James H W | Executive Engineer 4th grade *temporary rank* | Assistant Engineer 1st grade | | December 24 |
| Bowden H J A | Assistant Engineer 1st grade | Executive Engineer 4th grade | Temporary | December 2 |
| Fox W R | Executive Engineer 4th grade *temporary rank* | Assistant Engineer 1st grade | | December 28 |
| | | | | 1890 |
| Thomson R J B | Executive Engineer 2nd grade | Executive Engineer 1st grade | Permanent | January 3 |
| Bailey R J | Executive Engineer 2nd grade sub *pro tem* | Executive Engineer 2nd grade | Permanent | February 1 |
| St Clair Honourable I M | Executive Engineer 3rd grade | Executive Engineer 2nd grade | Sub *pro tem* | February 1 |
| White G G | Executive Engineer 4th grade | Executive Engineer 3rd grad | Permanent | February 1 |
| Scott F W M | Executive Engineer 4th grade sub *pro tem* | Executive Engineer 4th grade | Permanent | February 1 |
| Fox W R | Assistant Engineer 1st grade | Executive Engineer 4th grade | Temporary | February 1 |
| Housden C F | Executive Engineer 3rd grade sub *pro tem* | Executive Engineer 3rd grade | Permanent | February 1 |

No 140 —Lieutenant W J McElhinny R E, Assistant Engineer 2nd grade Moghal Serai Howrah Railway Survey officiated as an Executive Engineer during the absence of Mr D F Hogarth on deputation

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TELEGRAPH

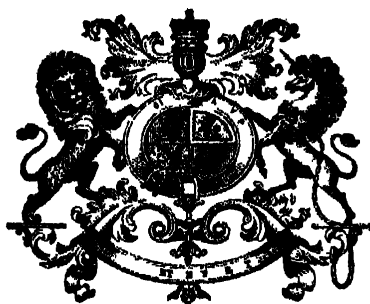
*The 15th March 1890*

No 131 —The Governor General in Council is pleased to notify that Mr F T E Daniell Superintendent in the Persian Section of the Indo European Telegraph Department officiated as Director of that section from the 1st October 1889 to the 28th November 1889 during the absence on privilege leave of Major H L Wells R E

No 132 —Mr W B Melville Assistant Superintendent class V 1st grade Indian Telegraph Department is promoted to Superintendent class IV 3rd grade temporary with effect from the 4th March 1890 and until further orders

R C B PEMBERTON *Colonel R E*
*Secretary to the Government of India*



# The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 22 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

## PART II

Notifications by High Court Comptroller General &c

### GAZETTE OF INDIA

NOTICE

*The 12th October, 1889*

From the 9th November next, till further notice the complete *Gazette of India* will be published at Calcutta After the 2nd November all Notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher, 8, Hastings Street, Calcutta

*Revised rates from 1st January 1887*

| | R | a | p |
|---|---|---|---|
| Subscription for *Gazette* and Supplement | 15 | 0 | 0 |
| Postage | 3 | 8 | 0 |
| Subscription for Parts I II and III or any of them | 6 | 0 | 0 |
| Postage | 2 | 8 | 0 |
| Subscription for Parts IV V and VI or any of them | 4 | 0 | 0 |
| Postage | 2 | 8 | 0 |
| Subscription for Supplement only | 3 | 0 | 0 |
| Postage | 3 | 0 | 0 |
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By order of Government all subscriptions must be paid *in advance*

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department

Complaints regarding non receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due

Attention is invited to the Circular Memo of the Government of India Home Department of February 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day s Gazette

Matter intended for publication in the Supplement should reach the Press not later than Thursday

E J DEAN,
*Publisher Gazette of India*

### HIGH COURT—ORIGINAL SIDE

RULES FOR THE ADMISSION OF ADVOCATES

It is ordered that the Rule for the admission of Advocates dated the 1st of July 1874 be and they are hereby repealed and that in lieu thereof the following Rules be read and passed as the Rules and Orders of the High Court of Judicature at Fort William in Bengal to take effect from the 1st day of March, 1890

Qualification for admission as Advocat

Any person who is entitled to practise as a Barrister in England or Ireland or as an Advocate in the principal Courts of Scotland who is of good character and who intends to practise in this Court may be admitted as an Advocate of this Court

Mode of applying for admission

2 The mode of applying to be admitted as an Advocate of this Court shall be by letter stating the date on which the applicant was

alled to the bar, and that it is his intention to practise in this Court The letter shall be addressed to and left with the Registrar of this Court in its Original Jurisdiction, to gether with—

Letter and documents to b left with the Registra

(1) A certificate showing that he is entitled to practise as a Barri ter in England or Ireland, or as an Advocate in the prin cipal Courts of Scotland

(2) Testimonials to character

3 The Registrar shall circulate the letter, with the other documents to be left with him, to the Chief Justice and Puisne Judges

And t be rculated by h m to the Judg s

4 Every person on being admitted and enrolled as an Advocate of this Court may without the payment of any fee besides the admission fee obt un a ce tificate of admis sion under the signature of the Registrar and the seal of the Court

Certificate of admis n

5 Any Advocate of this Court may on the payment of a fee of R5 (to be paid by means of Court fees Stamps), obtain a cer tificate under the signature of the Registrar and the seal of the Court, that his name is borne on the roll of Advocates of this Court

Certificate of bei g on the roll of Advocat s

6 The Registrar of this Court on its Original Side shall have the custody and care of the rolls or books wherein per ons are enrolled as Advocates and shall enrol the name of every person who shall be admitted an Advocate with the date of his admission in alphabetical order in a roll or book to be kept by him for that purpose to which roll or book all persons shall have free access without fee or reward

Registra to have the care of the rolls

Inspection

W COMER PETHERAM
H T PRINSEP
A WILSON
L R TOTTENHAM
J F NORRIS
JONES Q PIGOT
J O KINEALY
W MACPHERSON
E J TREVELYAN
C M GHOSE
H BEVERLEY
GOOROODOSS BONNERJEE
AMEER ALI

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## BANK OF BENGAL

### NOTICE

*Calcutta the 17th March, 1890*

Mr W D Cruickshank Secretary and Trea surer having been granted leave to Europe the Directors have appointed Mr W Westland Deputy Secretary, to officiate as Secretary and Treasurer from this date

By Order of the Directors,

W D CRUICKSHANK,

*Secretary & Treasurer*

The Directors have made the follc changes in the Bank s Establishment —

Mr A M Lindsay Agent Rangoon, has appointed to officiate as Deputy Secr

Mr W Huntley to be Acting Agent at goon, *vice* Mr A M Lindsay

Mr H K Gordon, Accountant of Rar Branch, to be Acting Agent at Moul *vice* Mr Huntley

Mr R L Ker, Agent of Lahore Branch, Acting Agent at Delhi, until further o

Mr D F Burne on his return from lea be Acting Agent at Lahore

Mr W F Hildreth Accountant of H abad Branch to be Acting Accounta Bombay Agency

W WESTLAND

*Offg Secretary & Treasu*

## AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN, PUBLIC WORKS DEPARTMEN

### NOTIFICATION

*Th 10th March 1890*

No 1 —Mr A E Rose Assistant Engi 1st grade temporarily attached to the P Irrigation Division Baluchi tan passed the partmental Standard Examination in Hindu on the 8th March 1890

J F GARWOOD *Major R L*

*Joint S cy to the G nl s Age i Baluchistan I W*

## AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDI

### NOTIFICATION

*Indore R sid ncy th 14th March 18*

No 1111 – Sahibzada Mahomed Wahu din Attache to the Governor General s A for Central India is granted privilege leav two months and eleven days with effect 1st February, 1890

By Order

A MARTINDALE,

*First Asst Agent to the Govr Gen for Central In*

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## AGENT TO THE GOVERNOR GENERAL RAJPUTANA.

### NOTIFICATIONS

*Abu, the 14th March 1890*

No 1049 G —Second class Hospital Ass Mohun Lall returned on the forenoon c 25th February 1890, from the leave grantec in this Office Notification, No 10 G, date January, 1890, and 3rd class Hospital Ass Abdool Hamid reverted to the Reserve L Hospital Assistants on the Native States serve List

No 1050-G —First class Hospital Assistant Emamuddin, attached to the Northern India Salt Revenue Dispensary at Didwana was granted two months and fifteen days privilege leave, from the forenoon of the 26th January, 1890 and 3rd class Hospital Assistant Parmanand of Native States Reserve List, was appointed to officiate for him

No 1051 G —Second class Hospital Assistant Mahomed Mussa attached to the Charitable Dispensary at Abu Road was granted one month and fifteen days privilege leave, from the afternoon of the 21st February 1890, and 3rd class Hospital Assistant Runchhodlall Viswanath of the Native States Reserve List was appointed to act for him

No 1053 G —First class Hospital Assistant Guru Charan Lusker attached to the Raj Dispensary at Ulwar, performed the duties of Agency Surgeon Ulwar in addition to his own duties from the afternoon of the 3rd February to the afternoon of the 2nd March 1890

*The 17th March 1890*

No 1102 G —Captain F R Penrose Bo S C, 2nd in Command Meywar Bhil Corps and 2nd Assistant Resident Meywar is granted 35 days privilege leave with effect from 7th March 1890

By Order

E A FRASER *Major*

*First Asst Agent to the Govr Genl Rajputana*

— —

## NORTHERN INDIA SALT REVENUE DEPARTMENT

### NOTIFICATIONS

*Agra the 10th March 1890*

No 51 —The unexpired portion of the three months special leave on private private affairs under Article 348 Section III Chapter XIII of the Civil Service Regulations granted in Order No 29 dated 30th January 1890 to Mr A K Shaw Assistant Commissioner Didwana Division *viz* one month and twenty two days is hereby cancelled

No 52 —The following promotions are made with effect from the 24th February 1890 in succession to Mr A R Shaw, Assistant Commissioner Didwana Division who has left the service —

Mr J Bolster, Superintendent 1st grade Mayo Mines Punjab Mines Division at present Officiating Assistant Commissioner, Punjab Mines Division to be Assistant Commissioner Punjab Mines Division

* * * * * *

No 56 —Mr C H Halford Superintendent 1st grade Cawnpore Circle Upper Division Internal Branch is appointed to officiate as Assistant Commissioner, until further orders and is posted to the Pachbudra Division

A D CAREY

*Commissioner N I Salt Revenue*

## DIRECTOR-GENERAL OF RAILWAYS

— — —

### NOTIFICATIONS

*Calcutta the 17th March, 1890*

No 9 —Mr H L Butcher Assistant Engineer 1st grade has been granted by Her Majesty s Secretary of State for India a further extension of extraordinary leave without pay for six months on medical certificate in addition to that notified in Director General of Railways Notification No 29 of 18th October 1889

No 10 —Mr G S E Rice, Assistant Traffic Superintendent class III grade 3 passed the Departmental Standard Examination in Hindustani as laid down in Public Works Department Code Volume I Chapter II paragraph 14, on the 1st March, 1890

L CONWAY GORDON,

*Director General*

— — —

*Report of a Deserter from the 20th Battery Southern Division Royal Artillery, dated at Calcutta this 15th day of March 1890*

Number Rank and Name — No 49448 Gunner Robert James
Age — 32 years 6 months
Size — 5 feet 8 inches
Colour of—
Complexion fresh Hair brown Eyes grey
Date of Desertion — 10th March 1890
Place of Desertion — Fort William Calcutta
Date of Enlistment — 16th June 1885

At what place Enlisted — Shrewsbury
Parish and County in which Born — Church Stoke Montgomery
Marks — None
Trade — Groom
Coat or Jacket —
Waistcoat —
Breeches or Trowsers —
} Regimental
REMARKS — Under 5 years service

H G F SIDDONS *Major R A*

*Com'g 20th Batty Southern Divn R A*

— — — —

**Statement of Silver Balance in the Calcutta Mint for the week ending 19th March, 1890**

| | R | R |
|---|---|---|
| Value of silver held in the Mint on account of the Currency Department on the evening of the 12th March 1890 | 18 4 794 | |
| Value of Government silver in the Mint on the same date | 3 39 3 4 | |
| | — | 21 04 118 |
| ADD— | | |
| Silver received by the Mint during the week on account of the Currency Department | 3 13 610 | |
| Ditto ditto Government | 88 5) | |
| | | 4 0 20( |
| | | 25 06 318 |
| DEDUCT— | | |
| New coin paid to Reserve Treasury during the week | 2 25 000 | |
| Pettv items issued for miscellaneous purposes | 6,6 | |
| | — | 2 28 636 |
| Balance on the evening of the 19th March 1890 | | 23 37 082 |
| The Balance comprises— | | |
| Silver held on account of the Currency Department | 2 24 749 | |
| Ditto ditto Government | ? 12 933 | |
| | — | 23 37 682 |
| There is in addition awaiting assay— | | |
| Bullion belonging to Private Individual | 23 16 050 | |
| Ditto ditto Government | | |
| | — — | 2 16 050 |

A W BAIRD *Lieut Colonel R E*

*Master of the Mint*

CALCUTTA MINT

*The 20th March 1890*

*...ement of Government Promissory Notes enfaced for payment of Interest in London under deduction of amount re transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March, 1890*

| PARTICULARS | 3½ per cent Loan of 1853-54 | 4 per cent Loans: Of 1832-33 | Of 1835-36 | Of 1842-43 | Of 1854-55 | Transfer of 1865 | Reduced 4 per cent Loan of 1879 | Total | 4½ per cent Loans: Of 187 | Of 1878 | Transfer Loan of 1879 4½ per cent portion | Total | Transfer Loan of 1879 Seven Sh... per cent portion | 5 per cent Loan of 1856-57 | GRAND TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ...ce of 28th February 1890 | 54 700 | 11 29 38 | 25 32 900 | 2,44 10 900 | 1 05 87 800 | 3 93 63 600 | 1 98 65 500 | 9 78 90 087 | 39 500 | 1 47 500 | 11 08 15 800 | 11 80 02 800 | 1 33,800 | 32 200 | 21 61 13 587 |
| —Amount of 4½ per cent ...78 Notes transferred to 4½ ... cent 1879 Stock in Lon... | | | | | | | | | | | 1 63 000 | 1 63,000 | | | 1 63,000 |
| Amount enfaced at Madras between 1st and 15th March 1890 | | | | 1 000 | | 2 000 | | 3,000 | | | 500 | 500 | | | 3,500 |
| Amount enfaced at Bombay between 1st and 15th March, 1890 | | | | 24 500 | 9 000 | 25 500 | 12 500 | 71 500 | | 3 000 | | 3 000 | | | 74 500 |
| Amount enfaced at Calcutta between 1st and 15th March 1890 | | | 1 500 | 1 66 400 | 5 000 | 12,49 300 | 60 700 | 14 [illegible] 900 | | | 2 700 | 2 700 | | | 14 85 600 |
| ...ct— | 4 700 | 11 29,387 | 25 34,400 | 2,46 02 800 | 1 06 01 800 | 4 06,40,400 | 1 99 58 700 | 9 94,47 48 | 39 500 | 71 50 500 | 11 09 82 000 | 11 81 72 000 | 1 33 800 | 32 200 | 21 78,40 187 |
| ...mount written off in the London Registers | | | | 54 800 | 2 65 900 | 3 11 200 | 1 40 700 | 12 65 600 | | 1 63,000 | 1 85 100 | 3,48 100 | | | 16 13 700 |
| Balance on 15th March 1890 | 54 ,00 | 11 29 387 | 25 34 400 | 2 40 5 000 | 1 03,35 900 | 4 03 29 200 | 1 9, 98 000 | 9 81 81 887 | 39 500 | 69,87 500 | 11 07 96 900 | 11 78 23 900 | 1 33,800 | 32 200 | 21 62 26,487 |

N[illegible] —F[illegible] m 9th J[illegible] 867 t[illegible] 5th J[illegible] 890 ac[illegible] m[illegible] d[illegible] 6 89 lakh ... extra ... d[illegible] 5 379 lakh
6 h J[illegible] 890 t[illegible] t J[illegible] 89 ... 3 ... 3
t F b[illegible] t 5th F b[illegible] ... 5
„ 16th t 8th ... 5 ... „ 8 „
„ t Mar t 5 h Ma. „ „ 5 ... 4 „

-6 3 lakhs ... 5,409 lakhs
5 409

## ORDERS BY THE VICE CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY

1 The M A and the Premchand Roychand Studentship Examinations of 1890 will commence on the 3rd November instead of on the 11th as previously announced

2 The Bengali Entrance Course prescribed for 1891 has been prescribed for 1892 also omitting the article Mánava tattw pp 23—28

3 The following additions and alterations in the Regulations of the University having been sanctioned by the Senate and approved by His Excellency the Governor General in Council are published for general information —

*Rules for the Constitution and Duties of the Boards of Studies*

1 There shall be Boards of Studies for the following department of Studies

(1) English (2) Greek Latin French, and German (3) Sanskrit and Sanskritic languages (4) Arabic Persian and Urdu (5) Mathematics (6) Experimental and Mathematical Physics (7) Chemistry (8) Biology and Geology (9) Mental and Moral Science (10) History Political Economy, and Geography

2 No Board shall consist of fewer than six or more than sixteen members

3 The members of the respective Boards shall be appointed by the Faculty of Arts from among their own members shall severally hold office for five years from the date of appointment and shall be eligible for re appointment

Any member who does not attend any meeting of a Board for two years consecutively shall be considered to have vacated his seat at that Board

4 Each Board shall elect its own President Every meeting of a Board shall be convened by its President or in his absence, by the Senior Fellow belonging to that Board Three members shall constitute a quorum The President of a Board shall convene a special meeting of the Board on the requisition of three or more members of the Board

5 The duties of the Boards shall be to recommend the text books required from year to year to recommend the courses of study in their respective departments to advise the Syndicate on all matters regarding the appointment of Examiners in their respective departments that may be referred to them by the Syndicate and to consider and report on all other matters referred to them by the Syndicate the Faculty of Arts, or the Senate

6 No member shall be elected to more than four Boards

7 All meetings of the Boards shall be convened through the Registrar who shall keep a record of the proceedings of the meetings

Under para VIII of the Act of Incorporation these Rules have been adopted as Bye Laws of the University

4 The words "and that I know nothing against his moral character have been inserted—

(a) After the word ' Law in the certificate appended to the application form for the B L examination

(b) After the word " Medicine in the certificate appended to the application forms for the Preliminary Scientific (L M S and M B) First L M S, First M B and Second M B examination

(c) After the word ' Surgery in the certificate appended to the application fo m for the Second L M S examination

(d) After the word ' Engineering ' in the certificates appended to the application forms for the L E and B E examinations

CHARLES H TAWNEY
*Registrar*

SENATE HOUSE
*The 13th March 1890*

## SURGEON GENERAL WITH THE GOVERNMENT OF INDIA

### NOTIFICATIONS

*Simla the 26th February 1890*

No 2 —Third grade Assistant Surgeon Bhola Nath, of the Punjab Provincial Establishment is permitted to resign the service

*The 5th March 1890*

No 3 —The services of Assistant Surgeon Ilahi Baksh of the Imperial Establishment have been placed at the disposal of the Agent to the Governor General in Biluchistan for employment at Khelat

A BARCLAY M B
for *Surgeon General with the Govt of India*

## CURRENCY NOTES

The following Currency Note is stated to have been destroyed and payment of its value has been claimed by the person whose name is placed against the number any other person claiming a right to it is warned to communicate at once with the undersigned —

### Calcutta Circle

N OTE W I LLY L T OR I ESTR YED

| R N | N t N | V | Nam of Cl t |
|---|---|---|---|
| 1887 | | Rs | |
| W278 | R 1—48328 | 10 | Bu ha Mah Ag nt of H j Host M I m d l an Sah b Leather Merchant Bhusav l |

H KEENE
*Asst Comptroller General*
*in charge Paper Currency*

CALCUTTA
*The 20th March 1890*

## Statement of the Affairs of the Bank of Bengal for the week ending 18th March, 189

| LIABILITIES | | R a p |
|---|---|---|
| Capital paid up | | 2 00 00 000 0 0 |
| Reserve Fund | | 58 00 000 0 0 |
| Public Deposits at Head Office | R a p 9 33 731 15 3 | 1 89 84 095 12 6 |
| Public Deposits at Branches | 97 50 363 13 3 | |
| Other Deposits at Head Office and Branches | | 2 79 56 745 10 2 |
| Bank Post Bills &c | | 4 99 523 8 2 |
| Sundries | | 8 59 981 0 4 |
| RUPEES | | 7 41 00 345 15 2 |

| ASSETS | | R |
|---|---|---|
| Government Securities | | 13 33 335 |
| Other authorised Investments | | 59 05 106 |
| Loans on Government and other authorised Securities | | 1 94 30 052 |
| Accounts of Credit on Government and other authorised Securities | | 1 20 88 863 |
| Bills discounted and purchased | | 1 83 18 935 |
| Balances with other Banks | | 7 21 106 |
| Bullion | | 6 053 |
| Dead Stock | | 12 09 997 |
| Stamps | | 13 465 |
| Sundries | | 3 01 286 |
| | | 5 93 28 201 |
| Cash and Currency Notes at Head Office | R a p 64 32 947 9 9 | 1 47 72 144 |
| Cash and Currency Notes at Branches | 83 39 196 10 11 | |
| RUPEES | | 7 41 00 345 |

By Order of the Directors

BANK OF BENGAL, *Calcutta, the 20th March 1890*

F. I. LEWIS, *Offg. Chief Accountant*

W. WESTLAND, *Offg. Secretary & Treasurer*

Rate for Demand Loans 11 per cent
Percentage 30 5

## POST OFFICE

### NOTIFICATIONS

*Unclaimed Letters held in the Calcutta General Post Office 18th March 1890*

| | | |
|---|---|---|
| Dame S | Reed Mr (W ol chant) | Secretary D ig st Assembly |
| Gold I h & Co | Richard I | |
| Price J S | | |

*Letters held in Calcutta General Post Office*

| | | |
|---|---|---|
| Baldwin W H | Higg s C C | Payne L H |
| Buckeley C M | H r s M M I | I ) Mrs |
| Bernafcom F | H wa l Dr B | Hlilip Mrs C |
| Biss A H | H phr es Mrs H | Platt Mrs S K |
| Brown W | Hunt H C | Potick C n it J |
| B wn A D | Jack o I | Pow ll I |
| Bu n tt Mrs | Jha sse O C | Prente Mis |
| Carbery Lady | K n a d F | Ran urt I deM |
| Cayley H | Kob s J D | R k n Bayne |
| Ch rmeta t M | Lacl K | R n i k F B M |
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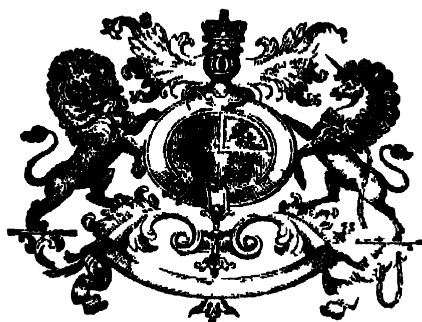
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## PART III

### Advertisements and Notices by Private Individuals and Corporations

#### PROMISSORY NOTES

##### Stolen

The Government Promissory Note No 063548 of 1879 of the 4½ per cent loan of 1879 dated the 15th of September 1879 for Company's R2 500 standing in the name of Mrs Sarah Stevenson, the proprietress by whom it was never endorsed to any other person Payment of the above note and interest thereupon have been stopped at the Loan Office and application is about to be made to Government for the issue of a duplicate in favour of the proprietress

JOHN GABRIEL B A, *Pleader*

*Attorney for Mrs S Stevenson*
*Kuttra Allahabad*

ALLAHABAD

*The 24th February 1890*

##### Destroyed

The Government Promissory Notes Nos 042456, 042457 042458, and 031472 and 031473 of the 4½ per cent loan of 1879 aggregating R4 000 originally standing in the names of Bunseelall Abeerchund Rai Bahadur, and the Bank of Bengal respectively, and last endorsed to C J Quadros the proprietor, by whom they were never endorsed to any other person Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest and for the issue of duplicates in favour of the proprietor after two years from date of last advertisement

C J QUADROS,

*Bhaugulpore*

##### Destroyed by White ants

The Government Promissory Notes Nos 039004, 039005 and 039094 of the 4½ per cent loan of 1879 for R100 each, originally standing in the name of the Agra Bank Limited and lastly endorsed to Luckmidass Amerchund and Hurcooverbai, and Note No B—139141 of the 4 per cent loan of 1865 for R1 000 originally standing in the name of the Bank of Bombay and lastly endorsed to Luckmidass Amerchand and Hurukhbai widow the proprietor, by whom they were never endorsed to any other person Payment of the above note and the interest thereupon have been stopped at the Public Debt Office Bank of Bengal and application is to be made for accrued interest and for the issue of duplicates in favour of the proprietors after two years from date of last advertisement

RAMJI JELNA,

*Constituted Attorney for Luckmidass Amerchand Hurc rb i and H ukhlai Widow*
*Resident —Bhuleshwar in Shett Callianidass Kirpiram's Chawl No 5*

BOMBAY

*The 28th February 1890*

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THE SCHEDULE —ENACTMENTS REPE

## *The Guardians and Wards Act, 1890*

### *(Chapter I —Preliminary —Sections 1 4 Chapter II —Appointment and Declaration of Guardians —Sections 5-6 )*

*An Act to consolidate and amend the law relating to Guardian and Ward*

WHEREAS it is expedient to consolidate and amend the law relating to guardian and ward It is hereby enacted as follows —

### CHAPTER I

### PRELIMINARY

Title extent and commencement

1 (*1*) This Act may be called the Guardians and Wards Act, 1890

(*2*) It extends to the whole of British India inclusive of Upper Burma and British Baluchistan and

(*3*) It shall come into force on the first day of July 1890

Repeal

2 (*1*) On and from that day the enactments mentioned in the schedule shall be repealed to the extent specified in the third column thereof

(*2*) But all proceedings had certificates granted, allowances assigned obligations imposed, and applications appointments orders and rules made under any of those enactments shall so far as may be be deemed to have been respectively had granted assigned, imposed and made under this Act and

(*3*) Any enactment or document referring to any of those enactments shall so far as may be be construed to refer to this Act or to the corresponding portion thereof

Saving of jurisdiction of Courts of Ward and Chartered High Courts

3 This Act shall be read subject to every enactment heretofore or hereafter passed relating to any Court of Wards by the Governor General in Council or by a Governor or Lieutenant Governor in Council and nothing in this Act shall be construed to affect or in any way derogate from the jurisdiction or authority of any Court of Wards or to take away any power possessed by any High Court established under the Statute 24 and 25 Victoria Chapter 104 (*an Act for establishing High Courts of Judicature in India*)

Definitions

4 In this Act unless there is something repugnant in the subject or context —

(*1*) minor means a person who under the provisions of the Indian Majority Act 1875, is to be deemed not to have attained his majority

(*2*) guardian means a person having the care of the person of a minor or of his property, or of both his person and property

(*3*) "ward means a minor for whose person or property, or both there is a guardian

(*4*) District Court has the meaning assigned to that expression in the Code of Civil Procedure and includes a High Court in the exercise of its ordinary original civil jurisdiction

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(*5*) 'the Court means the District Court having jurisdiction to entertain an application under this Act for an order appointing or declaring a person to be a guardian and, where a guardian has been appointed or declared in pursuance of any such application, it means the Court which appointed or declared the guardian, or in any matter relating to the person of the ward, the District Court having jurisdiction in the place where the ward for the time being ordinarily resides

(*6*) 'Collector means the chief officer in charge of the revenue administration of a district and includes any officer whom the Local Government, by notification in the official Gazette may by name or in virtue of his office appoint to be a Collector in any local area or with respect to any class of persons for all or any of the purposes of this Act

(*7*) 'European British subject means an European British subject as defined in the Code of Criminal Procedure 1882 and includes any Christian of European descent and

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(*8*) prescribed means prescribed by rules made by the High Court under this Act

### CHAPTER II

### APPOINTMENT AND DECLARATION OF GUARDIANS

Power of parents to appoint in case of European British subject

5 (*1*) Where a minor is an European British subject a guardian or guardians of his person or property or both may be appointed by will or other instrument to take effect on the death of the person appointing —

(*a*) by the father of the minor or

(*b*) if the father is dead or incapable of acting by the mother

(*2*) Where guardians have been appointed under sub section (*1*) by both parents they shall act jointly

Saving of power to appoint in other cases

6 In the case of a minor who is not an European British subject nothing in this Act shall be construed to take away or derogate from any power to appoint a guardian of his person or property or both which is valid by the law to which the minor is subject

*The Guardians and Wards Act, 1890*

*(Chapter II —Appointment and Declaration of Guardians —Sections 7-11 )*

**7** (*1*) Where the Court is satisfied that it is for the welfare of a minor that an order should be made—

Power of the Court to make order as to guardianship

(*a*) appointing a guardian of his person or property or both or

(*b*) declaring a person to be such a guardian,

the Court may make an order accordingly

(*2*) An order under this section shall imply the removal of any guardian who has not been appointed by will or other instrument or appointed or declared by the Court

(*3*) Where a guardian has been appointed by will or other instrument or appointed or declared by the Court an order under this section appointing or declaring another person to be guardian in his stead shall not be made until the powers of the guardian appointed or declared as aforesaid have ceased under the provisions of this Act

**8** An order shall not be made under the last foregoing section except on the application of—

Persons entitled to apply for order

(*a*) the person desirous of being or claiming to be the guardian of the minor or

(*b*) any relative or friend of the minor or

(*c*) the Collector of the district or other local area within which the minor ordinarily resides or in which he has property or

(*d*) the Collector having authority with respect to the class to which the minor belongs

**9** (*1*) If the application is with respect to the guardianship of the person of the minor it shall be made to the District Court having jurisdiction in the place where the minor ordinarily resides

Court having jurisdiction to entertain application

(*2*) If the application is with respect to the guardianship of the property of the minor it may be made either to the District Court having jurisdiction in the place where the minor ordinarily resides or to a District Court having jurisdiction in a place where he has property

(*3*) If an application with respect to the guardianship of the property of a minor is made to a District Court other than that having jurisdiction in the place where the minor ordinarily resides the Court may return the application if in its opinion the application would be disposed of more justly or conveniently by any other District Court having jurisdiction

**10** (*1*) If the application is not made by the Collector, it shall be by petition signed and verified in manner prescribed by the Code of Civil Procedure for the signing and verification of a plaint, and stating, so far as can be ascertained —

Form of application

of 1882

(*a*) the name, sex religion date of birth and ordinary residence of the minor,

(*b*) where the minor is a female whether she is married and if so, the name and age of her husband

(*c*) the nature situation and approximate value of the property, if any, of the minor

(*d*) the name and residence of the person having the custody or possession of the person or property of the minor

(*e*) what near relations the minor has and where they reside

(*f*) whether a guardian of the person or property, or both of the minor has been appointed by any person entitled or claiming to be entitled by the law to which the minor is subject to make such an appointment

(*g*) whether an application has at any time been made to the Court or to any other Court with respect to the guardianship of the person or property or both of the minor and, if so when, to what Court and with what result

(*h*) whether the application is for the appointment or declaration of a guardian of the person of the minor or of his property, or of both

(*i*) where the application is to appoint guardian the qualifications of the proposed guardian

(*j*) where the application is to declare a person to be a guardian the grounds on which that person claims

(*k*) the causes which have led to the making of the application and

(*l*) such other particulars, if any, as may be prescribed or as the nature of the application renders it necessary to state

(*2*) If the application is made by the Collector it shall be by letter addressed to the Court and forwarded by post or in such other manner as may be found convenient and shall state as far as possible the particulars mentioned in sub section (*1*)

(*3*) The application must be accompanied by a declaration of the willingness of the proposed guardian to act and the declaration must be signed by him and attested by at least two witnesses

**11** (*1*) If the Court is satisfied that there is ground for proceeding on the application it shall fix

Procedure on admission of application

*The Guardians and Wards Act, 1890*
*(Chapter II—Appointment and Declaration of Guardians—Sections 12 15)*

a day for the hearing thereof and cause notice of the application and of the date fixed for the hearing—

(*a*) to be served in the manner directed in the Code of Civil Procedure on—

(i) the parents of the minor if they are residing in British India,

(ii) the person, if any named in the petition or letter as having the custody or possession of the person or property of the minor

(iii) the person proposed in the application or letter to be appointed or declared guardian unless that person is himself the applicant, and

(iv) any other person to whom, in the opinion of the Court special notice of the application should be given and

(*b*) to be posted on some conspicuous part of the court house and of the residence of the minor and otherwise published in such manner as the Court subject to any rules made by the High Court under this Act thinks fit

(*2*) The Local Government may by general or special order require that when any part of the property described in a petition under section 10 sub section (*1*) is land of which a Court of Wards could assume the superintendence the Court shall also cause a notice as aforesaid to be served on the Collector in whose district the minor ordinarily resides and on every Collector in whose district any portion of the land is situate and the Collector may cause the notice to be published in any manner he deems fit

(*3*) No charge shall be made by the Court or the Collector for the service or publication of any notice served or published under sub section (*2*)

Power to make interlocutory order for production of minor and interim protection of person and property

**12** (*1*) The Court may direct that the person if any having the custody of the minor shall produce him or cause him to be produced at such place and time and before such person as it appoints and may make such order for the temporary custody and protection of the person or property of the minor as it thinks proper

(*2*) If the minor is a female who ought not to be compelled to appear in public the direction under sub section (*1*) for her production shall require her to be produced in accordance with the customs and manners of the country

(*3*) Nothing in this section shall authorise—

(*a*) the Court to place a female minor in the temporary custody of a person claiming to be her guardian on the ground of his being her husband unless she is already in his custody with the consent of her parents, if any or

(*b*) any person to whom the temporary custody and protection of the property of a minor is entrusted to dispossess otherwise than by due course of law any person in possession of any of the property

Hearing of evidence before making of order

**13** On the day fixed for the hearing of the application, or as soon after wards as may be the Court shall hear such evidence as may be adduced in support of or in opposition to the application

Simultaneous proceedings in different Courts

**14** (*1*) If proceedings for the appointment or declaration of a guardian of a minor are taken in more Courts than one, each of those Courts shall on being apprised of the proceedings in the other Court or Courts, stay the proceedings before itself

(*2*) If the Courts are both or all subordinate to the same High Court they shall report the case to the High Court and the High Court shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had

(*3*) In any other case in which proceedings are stayed under sub section (*1*) the Courts shall report the case through the Local Government to the Governor General in Council and the Governor General in Council shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had

Appointment or declaration of several guardians

**15.** (*1*) If the law to which the minor is subject admits of his having two or more joint guardians of his person or property or both the Court may if it thinks fit, appoint or declare them

(*2*) On the death of a father being an European British subject who has by will or other instrument to take effect on his death appointed a guardian of his minor child the Court may appoint the mother to be guardian of the child jointly with the guardian appointed by the father

(*3*) On the death of a mother being an European British subject who during the incapacity of the father of her minor child has by will or other instrument to take effect on her death appointed a guardian of the child the Court may if the father becomes capable of acting appoint him to be sole guardian of the child or guardian of the child jointly with the guardian appointed by the mother, as it thinks fit

## *The Guardians and Wards Act, 1890*

## *(Chapter II —Appointment and Declaration of Guardians —Sections 16 19)*
## *Chapter III —Duties, Rights and Liabilities of Guardians —Sections 20 22*

(4) Separate guardians may be appointed or declared of the person and of the property of a minor

(5) If a minor has several properties the Court may, if it thinks fit appoint or declare a separate guardian for any one or more of the properties

Appointment or declaration of guardian for property beyond jurisdiction of the Court

**16** If the Court appoints or declares a guardian for any property situate beyond the local limits of its jurisdiction the Court having jurisdiction in the place where the property is situate shall, on production of a certified copy of the order appointing or declaring the guardian accept him as duly appointed or declared and give effect to the order

Matters to be considered by the Court in appointing guardian

**17** (1) In appointing or declaring the guardian of a minor the Court shall subject to the provisions of this section be guided by what, consistently with the law to which the minor is subject appears in the circumstances to be for the welfare of the minor

(2) In considering what will be for the welfare of the minor the Court shall have regard to the age sex and religion of the minor the character and capacity of the proposed guardian and his nearness of kin to the minor the wishes if any of a deceased parent and any existing or previous relations of the proposed guardian with the minor or his property

(3) If the minor is old enough to form an intelligent preference the Court may consider that preference

(4) As between parents who are European British subjects adversely claiming the guardianship of the person neither parent is entitled to it as of right but, other things being equal if the minor is a male of tender years or a female the minor should be given to the mother and if the minor is a male of an age to require education and preparation for labour and business, then to the father

(5) The Court shall not appoint or declare any person to be a guardian against his will

Appointment or declaration of Collector in virtue of office

**18** Where a Collector is appointed or declared by the Court in virtue of his office to be guardian of the person or property or both of a minor, the order appointing or declaring him shall be deemed to authorise and require the person for the time being holding the office to act as guardian of the minor with respect to his person or property or both, as the case may be

Guardian not to be appointed by the Court in certain cases

**19** Nothing in this Chapter shall authorise the Court to appoint or declare a guardian of the property of a minor whose property is under the superintendence of a Court of Wards, or to appoint or declare a guardian of the person—

(a) of a minor who is a married female and whose husband is not in the opinion of the Court unfit to be guardian of her person or

(b) subject to the provisions of this Act with respect to European British subjects, of a minor whose father is living and is not, in the opinion of the Court unfit to be guardian of the person of the minor or

(c) of a minor whose property is under the superintendence of a Court of Wards competent to appoint a guardian of the person of the minor

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### CHAPTER III
### DUTIES RIGHTS AND LIABILITIES OF GUARDIANS

*General*

Fiduciary relation of guardian to ward

**20** (1) A guardian stands in a fiduciary relation to his ward and save as provided by the will or other instrument, if any, by which he was appointed, or by this Act he must not make any profit out of his office

(2) The fiduciary relation of a guardian to his ward extends to and affects purchases by the guardian of the property of the ward and by the ward of the property of the guardian immediately or soon after the ward has ceased to be a minor, and generally all transactions between them while the influence of the guardian still lasts or is recent

Capacity of minors to act as guardians

**21** A minor is incompetent to act as guardian of any minor except his own wife or child or, where he is the managing member of an undivided Hindu family the wife or child of another minor member of that family

Remuneration of guardian

**22** (1) A guardian appointed or declared by the Court shall be entitled to such allowance if any as the Court thinks fit for his care and pains in the execution of his duties

(2) When an officer of the Government as such officer, is so appointed or declared to be guardian such fees shall be paid to the Government out of the property of the ward as the Local Government, by general or special order, directs

## *The Guardians and Wards Act, 1890*

## *(Chapter III —Duties, Rights and Liabilities of Guardians —Sections 23 31 )*

Control of Collector s guardian

**23** A Collector appointed or declared by the Court to be guard ian of the person or pro perty or both, of a minor hall in all matters connected with the guard anship of his ward, be subject to the control f the Local Government or of such authority s that Government by not fication in the fficial Gazette, appoints in this behalf

### *Guardian of the Person*

Duties of guardian of ie person

**24** A guardian of the person of a ward is charged with the custody of the ward and must look to his support health and ducation, and such other matters as the law to which the ward is subject requires

Title of guardian to custody of ward

**25** (*1*) If a ward leaves or is removed from the custody of a guardian of his person the Court if is of opinion that it will be for the welfare f the ward to return to the custody of his uardian may make an order for his return nd for the purpose of enforcing the order may ause the ward to be arrested and to be deliver d into the custody of the guardian

(*2*) For the purpose of arresting the ward ie Court may exercise the power conferred on Magistrate of the first class by section 100 f the Code of Criminal Procedure, 1882

(*3*) The residence of a ward against the will f his guardian with a person who is not his uardian does not of i self termin ite the guardian up

Removal of ward om jurisdiction

**26** (*1*) A guardian of the person appointed or declared by the Court unless he is the Collector r is a guardian appointed by will or other istrument shall not without the leave of the ourt by which he was appointed or declared emove the ward from the limits of its jurisdiction xcept for such purposes a may be prescribed

(*2*) The leave granted by the Court under sub tion (*1*) may be special or general, and may e defined by the order granting it

### *Guardian of Property*

Duties of guardian of property

**27** A guardian of the property of a ward is bound to deal there with as carefully as a man of ordi ary prudence would deal with it if it were his wn and, subject to the provisions of this hapter he ma do all acts which are reason able and proper for the realisation protection or benefit of the property

Powers of testamentary guardian

**28** Where a guardian has been appointed by will or other instrument, his power to mortgage or charge or transfer by sale gift exchange or otherwise immoveable property belonging to his ward is subject to any restriction which may be imposed by the instrument unless he has under this Act been declared guardian and the Court which made the declaration permits him by an order in writing notwithstanding the restriction to dispose of any immoveable pro perty specified in the order in a manner per mitted by the order

Limitation of powers of guardian of property appointed or declared by the Court.

**29** Where a person other than a Collector, or than a guardian appoint ed by will or other instru ment has been appointed or declared by the Court to be guardian of the property of a ward, he shall not without the previous permission of the Court,—

(*a*) mortgage or charge or transfer by sale, gift exchange or otherwise any part of the immoveable property of his ward, or

(*b*) lease any part of that property for a term exceeding five years or for any term extending more than one year beyond the date on which the ward will cease to be a minor

Voidability of transfers made in contravention of section 28 or section 29

**30** A disposal of immoveable property by a guardian in contravention of either of the two last foregoing sections is void able at the instance of any other person affected thereby

Practice with respect to permitting transfers under section 29

**31** (*1*) Permission to the guardian to do any of the acts mentioned in section 29 shall not be granted by the Court ex cept in case of necessity or for an evident advantage to the ward

(*2*) The order granting the permission shall recite the necessity or advantage as the case may be describe the property with respect to which the act permitted is to be done and specify such conditions if any as the Court may see fit to attach to the permission and it shall be recorded dated and signed by the Judge of the Court with his own hand or when from any cause he is prevented from recording the order with his own hand shall be taken down in writ ing from his dictation and be dated and signed by him

(*3*) The Court may in its discretion attach to the permission the following among other con ditions, namely —

(*i*) that a sale shall not be completed without the sanction of the Court

*The Guardians and Wards Act, 1890*

*(Chapter III—Duties, Rights and Liabilities of Guardians—Sections 32 35)*

(*b*) that a sale shall be made to the highest bidder by public auction before the Court or some person specially appointed by the Court for that purpose, at a time and place to be specified by the Court after such proclamation of the intended sale as the Court, subject to any rules made under this Act by the High Court, directs

(*c*) that a lease shall not be made in consideration of a premium or shall be made for such term of years and subject to such rents and covenants as the Court directs

(*d*) that the whole or any part of the proceeds of the act permitted shall be paid into the Court by the guardian to be disbursed therefrom or to be invested by the Court on prescribed securities or to be otherwise disposed of as the Court directs

(*4*) Before granting permission to a guardian to do an act mentioned in section 29 the Court may cause notice of the application for the permission to be given to any relative or friend of the ward who should in its opinion receive notice thereof and shall hear and record the statement of any person who appears in opposition to the application

32 Where a guardian of the property of a ward has been appointed or declared by the Court and such guardian is not the Collector the Court may, from time to time by order define restrict or extend his powers with respect to the property of the ward in such manner and to such extent as it may consider to be for the advantage of the ward and consistent with the law to which the ward is subject

Variation of powers of guardian of property appointed or declared by the Court

33 (*1*) A guardian appointed or declared by the Court may apply by petition to the Court which appointed or declared him for its opinion advice or direction on any present question respecting the management or administration of the property of his ward

Right of guardian so appointed or declared to apply to the Court for opinion in management of property of ward.

(*2*) If the Court considers the question to be proper for summary disposal it shall cause a copy of the petition to be served on and the hearing thereof may be attended by such of the persons interested in the application as the Court thinks fit

(*3*) The guardian stating in good faith the facts in the petition and acting upon the opinion, advice or direction given by the Court shall be deemed, so far as regards his own responsibility, to have performed his duty as guardian in the subject matter of the application

34 Where a guardian of the property of a ward has been appointed or declared by the Court and such guardian is not the Collector, he shall,—

Obligations on guardian of property appointed or declared by the Court

(*a*) if so required by the Court, give a bond as nearly as may be in the prescribed form to the Judge of the Court to enure for the benefit of the Judge for the time being with or without sureties as may be prescribed engaging duly to account for what he may receive in respect of the property of the ward

(*b*) if so required by the Court deliver to the Court within six months from the date of his appointment or declaration by the Court or within such other time as the Court directs, a statement of the immoveable property belonging to the ward of the money and other moveable property which he has received on behalf of the ward up to the date of delivering the statement and of the debts due on that date to or from the ward

(*c*) if so required by the Court exhibit his accounts in the Court at such times and in such form as the Court from time to time directs

(*d*) if so required by the Court pay into the Court at such time as the Court directs the balance due from him on those accounts or so much thereof as the Court directs and

(*e*) apply for the maintenance education and advancement of the ward and of such persons as are dependent on him and for the celebration of ceremonies to which the ward or any of those persons may be a party such portion of the income of the property of the ward as the Court from time to time directs and if the Court so directs the whole or any part of that property

35 Where a guardian appointed or declared by the Court has given bond duly to account for what he may receive in respect of the property of his ward the Court may on application made by petition and on being satisfied that the engagement of the bond has not been kept, and upon such terms as to security, or providing that any money received be paid into the Court or otherwise as the Court thinks fit assign the bond to some proper person who shall thereupon be entitled to sue on the bond in his own name as if the bond had been originally given to him instead of to the Judge of the Court, and shall be entitled to recover thereon, as trustee for the ward, in respect of any breach thereof

Suit against guardian where administration bond was taken

## The Guardians and Wards Act, 1890

### Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 36-41.)

Suit against guardian where administration-bond was not taken.

(1) Where a guardian appointed or declared by the Court has not given a bond as aforesaid, any person, with the leave of the Court, may, as next friend, at any time during the continuance of the minority of the ward, and upon such terms as aforesaid, institute a suit against the guardian, or, in case of his death, against his representative, for an account of what the guardian has received in respect of the property of the ward, and may recover in the suit, as trustee for the ward, such amount as may be found to be payable by the guardian or his representative, as the case may be.

(2) The provisions of sub-section (1) shall, so far as they relate to a suit against a guardian, be subject to the provisions of section 440 of the Code of Civil Procedure as amended by this Act.

General liability of guardian as trustee.

Nothing in either of the two last foregoing sections shall be construed to deprive a ward or his representative of any remedy against his guardian, or the representative of the guardian, which, not being expressly provided in either of those sections, any other beneficiary or his representative would have against his trustee or the representative of the trustee.

*Termination of Guardianship.*

Right of survivorship among joint guardians.

On the death of one of two or more joint guardians, the guardianship continues to the survivor or survivors until a further appointment is made by the Court.

Removal of guardian.

The Court may, on the application of any person interested, or of its own motion, remove a guardian appointed or declared by the Court, or a guardian appointed by will or other instrument, for any of the following causes, namely:—

for abuse of his trust;

for continued failure to perform the duties of his trust;

for incapacity to perform the duties of his trust;

for ill-treatment, or neglect to take proper care, of his ward;

for contumacious disregard of any provision of this Act or of any order of the Court;

for conviction of an offence implying, in the opinion of the Court, a defect of character which unfits him to be the guardian of his ward;

for having an interest adverse to the faithful performance of his duties;

for ceasing to reside within the local limits of the jurisdiction of the Court;

(i) in the case of a guardian of the property, for bankruptcy or insolvency;

(j) by reason of the guardianship of the guardian ceasing, or being liable to cease, under the law to which the minor is subject:

Provided that a guardian appointed by will or other instrument, whether he has been declared under this Act or not, shall not be removed—

(a) for the cause mentioned in clause (g) unless the adverse interest accrued after the death of the person who appointed him, or it is shown that that person made and maintained the appointment in ignorance of the existence of the adverse interest; or

(b) for the cause mentioned in clause (h) unless such guardian has taken up such a residence as, in the opinion of the Court, renders it impracticable for him to discharge the functions of guardian.

Discharge of guardian.

40. (1) If a guardian appointed or declared by the Court desires to resign his office, he may apply to the Court to be discharged.

(2) If the Court finds that there is sufficient reason for the application, it shall discharge him, and if the guardian making the application is the Collector and the Local Government approves of his applying to be discharged, the Court shall in any case discharge him.

Cessation of authority of guardian.

41. (1) The powers of a guardian of the person cease—

(a) by his death, removal or discharge;

(b) by the Court of Wards assuming superintendence of the person of the ward;

(c) by the ward ceasing to be a minor;

(d) in the case of a female ward, by her marriage to a husband who is not unfit to be guardian of her person, or, if the guardian was appointed or declared by the Court, by her marriage to a husband who is not, in the opinion of the Court, so unfit; or

(e) in the case of a ward whose father was unfit to be guardian of the person of the ward, by the father ceasing to be so, or, if the father was deemed by the Court to be so unfit, by his ceasing to be so in the opinion of the Court.

(2) The powers of a guardian of the property cease—

(a) by his death, removal or discharge;

(b) by the Court of Wards assuming superintendence of the property of the ward; or

(c) by the ward ceasing to be a minor.

## The Guardians and Wards Act, 1890

*(Chapter III—Duties, Rights and Liabilities of Guardians—Section 42 C ter IV—Supplemental Provisions—Sections 43 45)*

(3) When for any cause the powers of a guardian cease, the Court may require him or, if he is dead, his representative to deliver as it directs any property in his possession or control belonging to the ward or any accounts in his possession or control relating to any past or present property of the ward

(4) When he has delivered the property or accounts as required by the Court the Court may declare him to be discharged from his liabilities save as regards any fraud which may subsequently be discovered

Appointment of successor to guardian dead, discharged or removed

42 When a guardian appointed or declared by the Court is discharged or under the law to which the ward is subject, ceases to be entitled to act or when any such guardian or a guardian appointed by will or other instrument is removed or dies the Court, of its own motion or on application under Chapter II, may if the ward is still a minor appoint or declare another guardian of his person or property or both as the case may be

### CHAPTER IV

### SUPPLEMENTAL PROVISIONS

Order for regulating conduct or proceedings of guardians and enforcement of those orders

43 (1) The Court may on the application of any person interested or of its own motion make an order regulating the conduct or proceedings of any guardian appointed or declared by the Court

(2) Where there are more guardians than one of a ward and they are unable to agree upon a question affecting his welfare any of them may apply to the Court for its direction and the Court may make such order respecting the matter in difference as it thinks fit

(3) Except where it appears that the object of making an order under sub section (1) or sub section (2) would be defeated by the delay the Court shall before making the order direct notice of the application therefor or of the intention of the Court to make it to be given in a case under sub section (1) to the guardian or, in a case under sub section ( ), to the guardian who has not made the application

(4) In case of disobedience to an order made under sub section (1) or sub section (2) the order may be enforced in the same manner as an injunction granted under section 492 or

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section 493 of the Code of Civil Procedure in a case under sub section (1) as if the ward were the plaintiff and the guardian were the defendant or in a case under sub section (2) if the guardian who made the application the plaintiff and the other guardian were defendant

(5) Except in a case under sub section nothing in this section shall apply to a lector who is, as such, a guardian

Penalty for removal of ward from jurisdiction

44 If, for the purpose or with the effec preventing the Court f exercising its authority respect to a ward guardian appointed or declared by the C removes the ward from the limits of the j diction of the Court in contravention of provisions of section 26 he shall be liable order of the Court to fine not exceeding thousand rupees or to imprisonment in the jail for a term which may extend to six mor

Penalty for contumacy

45 (1) In the follo cases namely —

(a) if a person having the custody of a m fails to produce him or cause him t produced in compliance with a direc under section 12 sub section (1) or t his utmost to compel the minor to re to the custody of his guardian in ob ence to an order under section sub section (1) or

(b) if a guardian appointed or declared the Court fails to deliver to the Cc within the time allowed by or ur clause (a) of section 34 a t ten required under that clause or to exl accounts in compliance with a requi under clause (c) of that section or to into the Court the balance due from on those accounts in compliance wi requisition under clause (d) of section or

(c) if a person who has ceased to be a gu ian, or the representative of suc person fails to deliver any propert accounts in compliance with a requisi under section 41 sub section (3),

he person guardian or representative as ase may be shall be liable by order of the Cc to fine not exceeding one hundred rupees an case of recu ancy to further fin not excee ten rupees for each day after the first du which the default continues and not excee five hundred rupees in the aggregate anc detention in the civil jail until he undertake produce the minor or cause him to be produ or to compel his return or to deliver the st ment or to exhibit the accounts or to pay balance or to deliver the property or accou as the case may be

(2) If a person who has been released f detention on giving an undertaking under section (1) fails to carry out the undertal

*The Guardians and Wards Act, 1890*

*(Chapter IV—Supplemental Provisions—Sections 46 51)*

within the time allowed by the Court the Court may cause him to be arrested and re committed to the civil jail

46 (1) The Court may call upon the Collector or upon any Court subordinate to the Court for a report on any matter arising in any proceeding under this Act and treat the report as evidence

Reports by Collectors and Subordinate Courts

(2) For the purpose of preparing the report the Collector or the Judge of the subordinate Court as the case may be shall make such inquiry as he deems necessary and may for the purposes of the inquiry exercise any power of compelling the attendance of a witness to give evidence or produce a document which is conferred on a Court by the Code of Civil Procedure

47 An appeal shall lie to the High Court from an order made by a District Court—

Orders appealable

(a) under section 7, appointing or declaring or refusing to appoint or declare a guardian or

(b) under section 9 sub section (3) returning an application or

(c) under section 25 making or refusing to make an order for the return of a ward to the custody of his guardian or

(d) under section 26 refusing leave for the removal of a ward from the limits of the jurisdiction of the Court or imposing conditions with respect thereto or

(e) under section 28 or section 29 refusing permission to a guardian to do an act referred to in the section or

(f) under section 32 defining restricting or extending the powers of a guardian or

(g) under section 39 removing a guardian or

(h) under section 40 refusing to discharge a guardian or

(i) under section 43 regulating the conduct or proceedings of a guardian or settling a matter in difference between joint guardians, or enforcing the order or

(j) under section 44 or section 45 imposing a penalty

48 Save as provided by the last foregoing section and by section 622 of the Code of Civil Procedure, an order made under this Act shall be final and shall not be liable to be contested by suit or otherwise

Finality of other orders

49 The costs of any proceeding under this Act including the costs of maintaining a guardian or other person in the civil jail, shall subject to any rules made by the High Court under this Act be in the discretion of the Court in which the proceeding is had

Costs

50 (1) In addition to any other power to make rules conferred expressly or impliedly by this Act, the High Court may from time to time make rules consistent with this Act—

Power of High Court to make rules

(a) as to the matters respecting which and the time at which reports should be called for from Collectors and subordinate Courts

(b) as to the allowances to be granted to, and the security to be required from guardians and the cases in which such allowances should be granted

(c) as to the procedure to be followed with respect to applications of guardians for permission to do acts referred to in sections 28 and 29

(d) as to the circumstances in which such requisitions as are mentioned in clauses (a) (b) (c) and (d) of section 34 should be made

(e) as to the preservation of statements and accounts delivered and exhibited by guardians

(f) as to the inspection of those statements and accounts by persons interested

(g) as to the custody of money and securities for money belonging to wards

(h) as to the securities on which money belonging to wards may be invested

(i) as to the education of wards for whom guardians not being Collectors have been appointed or declared by the Court and,

(j) generally for the guidance of the Courts in carrying out the purposes of this Act

(2) Rules under clauses (c) and (i) of sub section (1) shall not have effect until they have been approved by the Local Government nor shall any rule under this section have effect until it has been published in the official Gazette

51 A guardian appointed by or holding a certificate of administration from a Civil Court under any enactment repealed by this Act shall save as may be prescribed be subject to the provisions of this Act and of the rules made under it as if he had been appointed or declared by the Court under Chapter II

Applicability of Act to guardians already appointed by Court

*The Guardians and Wards Act, 1890*

*(Chapter IV—Supplemental Provisions—Sections 52 53)*

1875

Amendment of Indian Majority Act

52 In section 3 of the Indian Majority Act 1875 for the words every minor of whose person or property a guardian has been or shall be appointed by any Court of Justice and every minor under the jurisdiction of any Court of Wards, the following shall be substituted namely —

"every minor of whose person or property, or both a guardian other than a guardian for a suit within the meaning of Chapter XXXI of the Code of Civil Procedure has been or shall be appointed or declared by any Court of Justice before the minor has attained the age of eighteen years and every minor of whose property the superintendence has been or shall be assumed by any Court of Wards before the minor has attained that age

of 1882

of 1882

Amendment of Chapter XXXI of the Code of Civil Procedure

53 Chapter XXXI of the Code of Civil Procedure shall be amended as follows, namely —

*A*—To section 440 of the said Code the following shall be added, namely —

" If a minor has a guardian appointed or declared by an authority competent in this behalf, a suit shall not be instituted on behalf of the minor by any person other than such guardian except with the leave of the Court granted after notice to such guardian and after hearing any objections which he may desire to make with respect to the institution of the suit and the Court shall not grant such leave unless it is of opinion that it is for the welfare of the minor that the person proposing to institute the suit in the name of the minor should be permitted to do so

*B*—To section 443 of the said Code the following shall be added namely —

"Where an authority competent in this behalf has appointed or declared a guardian or guardians of the person or property or both of the minor the Court shall appoint him or one of them as the case may be to be the guardian for the suit under this section unless it considers for reasons to be recorded by it that some other person ought to be so appointed

*C*—After section 446 of the said Code the following shall be added, namely —

"If the next friend is not a guardian appointed or declared by an authority competent in this behalf and an application is made by a guardian so appointed or declared who desires to be himself appointed in the place of the next friend the Court shall remove the next friend unless it considers for reason to be recorded by it, that the guardian ought not to be appointed the next friend of the minor

*D*—For section 461 of the said Code the following shall be substituted namely —

Receipt by next friend or guardian for the suit of property under decree for minor

461 (*1*) A next friend or guardian for the suit shall not without the leave of the Court receive any money or other moveable property on behalf of a minor, either—

(*a*) by way of compromise before decree or order or

(*b*) under a decree or order in favour of the minor

" (*2*) Where the next friend or guardian for the suit has not been appointed or declared by competent authority to be guardian of the property of the minor or having been so appointed or declared is under any disability known to the Court to receive the money or other moveable property, the Court shall if it grants him leave to receive the property require such security and give such directions as will in its opinion sufficiently protect the property from waste and ensure its proper application

*E*—For section 464 of the said Code as amended by the Civil Procedure Code Amendment Act 1888, the following shall be substituted, namely —

Princes and Chiefs and wards of Court

464 Nothing in this Chapter applies to a Sovereign Prince or ruling Chief suing or being sued in the name of his State or being sued by direction of the Governor General in Council or a Local Government in the name of an agent or in any other name, or shall be construed to affect, or in any way derogate from the provisions of any local law for the time being in force relating to suits by or against minors or by or against lunatics or other persons of unsound mind

*The Guardians and Wards Act, 1890*
*(The Schedule —Enactments repealed)*

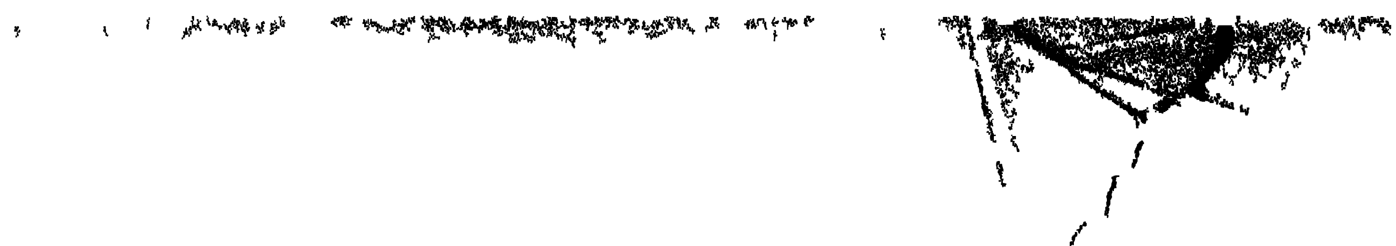
## THE SCHEDULE

### ENACTMENTS REPEALED

*(See section 2)*

| Number and year | Title or subject | Extent of repeal |
|---|---|---|
| *Acts of the Governor General in Council* | | |
| XIV of 1858 | Minors (Madras) | The whole |
| XL of 1858 | Minors (Bengal) | So much as has not been repealed |
| IX of 1861 | Minors | The whole |
| XX of 1864 | Minors (Bombay) | The whole |
| XIV of 1869 | Bombay Civil Courts Act 1869 | So much of the last paragraph of section 16 as has not been repealed |
| VII of 1870 | Court fees Act 1870 | Section 19H and article 10 of Schedule I |
| IV of 1872 | Punjab Laws Act 1872 | So far as it relates to Act XL of 1858 |
| XIX of 1873 | North Western Provinces Land revenue Act 1873 | Section 258 |
| XIII of 1874 | European British Minors Act 1874 | The whole |
| XV of 1874 | Laws Local Extent Act 1874 | So far as it relates to any enactment repealed by this Act |
| XX of 1875 | Central Provinces Laws Act 1875 | So far as it relates to Act XL of 1858 |
| XVIII of 1876 | Oudh Laws Act 1876 | So far as it relates to Act XL of 1858 |
| XIII of 1879 | Oudh Civil Courts Act 1869 | Clause (1) of section 25 relating to proceedings under Acts XL of 1858 and IX of 1861 |
| XIV of 1882 | Code of Civil Procedure | The second paragraph of section 443 |
| *Acts of the Governor General in Council —contd* | | |
| XVIII of 1884 | Punjab Courts Act 1884 | So much of section 29 as has not been repealed |
| XVII of 1885 | Central Provinces Government Wards Act 1885 | Section 5 |
| XII of 1887 | Bengal North Western Provinces and Assam Civil Courts Act 1887 | Clause (b) of section 23 sub section (2) |
| XI of 1889 | Lower Burma Courts Act 1889 | The words to b and in section 99 sub section (1) and section 102 so far as it relates to Act XIII of 1874 |
| *Madras Regulations* | | |
| V of 1804 | Court of Wards | Section 20 and so much of sections 21 and 22 as relates to persons and property of minors not subject to the superintendence of the Court of Wards |
| X of 1831 | Minors Estates | Section 3 |
| *Regulations under the Statute 33 Victoria, Chapter 3* | | |
| IX of 1874 | Arakan Hill District Laws | So far as it relates to Acts XL of 1858 and IX of 1861 |

S HARVEY JAMES,
*Secretary to the Government of India*



GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March 1890 and is hereby promulgated for general information —

ACT No IX OF 1890

THE INDIAN RAILWAYS ACT, 1890

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IV C

*The Indian Railways Act, 1890*

*(Chapter I—Preliminary—Sections 1-3)*

*An Act to consolidate, amend and add to the law relating to Railways in India*

WHEREAS it is expedient to consolidate amend and add to the law relating to railways in India It is hereby enacted as follows —

## CHAPTER I

### PRELIMINARY

Title extent and commencement

1 (1) This Act may be called the Indian Railways Act, 1890

(2) It extends to the whole of British India inclusive of Upper Burma and (in so far as it has been or may be extended under the provisions of the Sindh Pishin Railway Act 1887) of British Baluchistan and applies also to all subjects of Her Majesty within the dominions of Princes and States in India in alliance with Her Majesty and to all Native subjects of Her Majesty without and beyond British India and those dominions and

1887

(3) It shall come into force on the first day of May 1890

Repeal

2 (1) On and from that day the enactments specified in the first schedule are repealed to the extent mentioned in the third column thereof

(2) But all rules, declarations and appointments made sanction and directions given, forms approved powers conferred and notifications published under any of those enactments or under any enactment repealed by any of them shall so far as they are consistent with this Act be deemed to have been respectively made, given, approved, conferred and published under this Act

(3) Any enactment or document referring to any of those enactments or to any enactment repealed by any of them, shall so far as may be be construed to refer to this Act or to the corresponding portion thereof

Definitions

3 In this Act unless there is something repugnant in the subject or context,—

(1) "tramway" means a tramway constructed under the Indian Tramways Act, 1886 or any special Act relating to tramways

I 1886

(2) "ferry" includes a bridge of boats, pontoons or rafts a swing bridge, a flying bridge and a temporary bridge, and the approaches to and landing places of a ferry

(3) "inland water" means any canal, river, lake or navigable water in British India

(4) "railway" means a railway, or any portion of a railway, for the public carriage of passengers, animals or goods, and includes—

(a) all land within the fences or other boundary marks indicating the limits of the land appurtenant to a railway,

(b) all lines of rails, sidings or branches worked over for the purposes of, or in connection with a railway,

(c) all stations offices warehouses wharves, workshops manufactories fixed plant and machinery and other works constructed for the purposes of or in connection with a railway and

(d) all ferries ships boats and rafts which are used on inland waters for the purposes of the traffic of a railway and belong to or are hired or worked by the authority administering the railway

(5) "railway company" includes any persons whether incorporated or not who are owners or lessees of a railway or parties to an agreement for working a railway

(6) "railway administration" or "administration", in the case of a railway administered by the Government or a Native State, means the Manager of the railway and includes the Government or the Native State, and, in the case of a railway administered by a railway company means the railway company

(7) "railway servant" means any person employed by a railway administration in connection with the service of a railway

(8) "Inspector" means an Inspector of Railways appointed under this Act

(9) "goods" includes inanimate things of every kind

(10) "rolling stock" includes locomotive engines tenders carriages wagons trucks and trollies of all kinds

(11) "traffic" includes rolling stock of every description as well as passengers, animals and goods

(12) "through traffic" means traffic which is carried over the railways of two or more railway administrations

(13) "rate" includes any fare charge or other payment for the carriage of any passenger animal or goods

(14) "terminals" includes charges in respect of stations sidings, wharves, depôts warehouses cranes and other similar matters and of any services rendered thereat

(15) "pass" means an authority given by a railway administration, or by an officer appointed by a railway administration in this behalf, and authorising the person to whom it is given to travel as a passenger on a railway gratuitously

## The Indian Railways Act, 1890

### (Chapter II —Inspection of Railways —Sections 4 6 ) (Chapter III —Construction and Maintenance of Works —Section 7 )

(16) "ticket" includes a single ticket, a return ticket and a season ticket

(17) 'maund means a weight of three thousand two hundred tolas, each tola being a weight of one hundred and eighty grains Troy and

(18) Collector means the chief officer in charge of the land revenue administration of a district and includes any officer specially appointed by the Local Government to discharge the functions of a Collector under this Act

## CHAPTER II

### INSPECTION OF RAILWAYS

Appointment and duties of Inspectors

4 (1) The Governor General in Council may appoint persons by name or by virtue of their office, to be Inspectors of Railways

(2) The duties of an Inspector of Railways shall be—

(a) to inspect railways with a view to determine whether they are fit to be opened for the public carriage of passengers and to report thereon to the Governor General in Council as required by this Act

(b) to make such periodical or other inspections of any railway or of any rolling stock used thereon as the Governor General in Council may direct,

(c) to make inquiry under this Act into the cause of any accident on a railway

(d) to perform such other duties as are imposed on him by this Act or any other enactment for the time being in force relating to railways

Powers of Inspectors

5 An Inspector shall for the purpose of any of the duties which he is required or authorised to perform under this Act be deemed to be a public servant within the meaning of the Indian Penal Code, and subject to the control of the Governor General in Council shall for that purpose have the following powers namely —

(a) to enter upon and inspect any railway or any rolling stock used thereon

(b) by an order in writing under his hand addressed to the railway administration to require the attendance before him of any railway servant, and to require answers or returns to such inquiries as he thinks fit to make from such railway servant or from the railway administration

(c) to require the production of any book or document belonging to or in the possession or control of any railway administration (except a communication between a railway company and its legal advisers) which it appears to him to be necessary to inspect

Facilities to be afforded to Inspectors

6 A railway administration shall afford to the Inspector all reasonable facilities for performing the duties and exercising the powers imposed and conferred upon him by this Act

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## CHAPTER III

### CONSTRUCTION AND MAINTENANCE OF WORKS

Authority of railway administrations to execute all necessary works

7 (1) Subject to the provisions of this Act and in the case of immoveable property not belonging to the railway administration to the provisions of any enactment for the time being in force for the acquisition of land for public purposes and for companies, and subject also in the case of a railway company to the provisions of any contract between the company and the Government, a railway administration may for the purpose of constructing a railway or the accommodation or other works connected therewith and notwithstanding anything in any other enactment for the time being in force —

(a) make or construct in, upon across, under or over any lands or any streets hills, valleys roads railways or tramways or any rivers canals brooks streams or other waters or any drains water pipes gas pipes or telegraph lines, such temporary or permanent inclined planes arches tunnels culverts embankments aqueducts bridges roads ways passages conduits, drains piers cuttings and fences as the railway administration thinks proper

(b) alter the course of any rivers brooks streams or watercourses for the purpose of constructing and maintaining tunnels, bridges passages or other works over or under them and divert or alter, as well temporarily as permanently the course of any rivers brooks streams or watercourses or any roads streets or ways, or raise or sink the level thereof, in order the more conveniently to carry them over or under or by the side of the railway as the railway administration thinks proper

(c) make drains or conduits into, through or under any lands adjoining the railway for the purpose of conveying water from or to the railway

(d) erect and construct such houses, warehouses offices and other buildings and such yards stations wharves engines machinery, apparatus and other works and conveniences as the railway administration thinks proper,

*The Indian Railways Act, 1890*

*(Chapter III—Construction and Maintenance of Works—Sections 8-11)*

(*e*) alter repair or discontinue such buildings works and conveniences as aforesaid or any of them, and substitute others in their stead and

(*f*) do all other acts necessary for making maintaining altering or repairing and using the railway

(*2*) The exercise of the powers conferred on a railway administration by sub section (*1*) shall be subject to the control of the Governor General in Council

Alteration of pipes wires and drains

8 A railway administration may for the purpose of exercising the powers conferred upon it by this Act alter the position of any pipe for the supply of gas, water or compressed air or the position of any electric wire or of any drain not being a main drain

Provided that—

(*a*) when the railway administration desires to alter the position of any such pipe wire or drain it shall give reasonable notice of its intention to do so and of the time at which it will begin to do so to the local authority or company having control over the pipe, wire or drain or when the pipe wire or drain is not under the control of a local authority or company, to the person under whose control the pipe wire or drain is,

(*b*) a local authority company or person receiving notice under proviso (*a*) may send a person to superintend the work and the railway administration shall execute the work to the reasonable satisfaction of the person so sent and shall make arrangements for continuing during the execution of the work the supply of gas water compressed air or electricity or the maintenance of the drainage, as the case may be

Temporary entry upon land for repairing or preventing accident

9 (*1*) The Governor General in Council may authorise any railway administration in case of any slip or other accident happening or being apprehended to any cutting embankment or other work under the control of the railway administration to enter upon any lands adjoining its railway for the purpose of repairing or preventing the accident and to do all such works as may be necessary for the purpose

(*2*) In case of necessity the railway administration may enter upon the lands and do the works aforesaid without having obtained the previous sanction of the Governor General in Council but in such a case shall, within seventy two hours after such entry make a report to the Governor General in Council specifying the nature of the accident or apprehended accident and of the works necessary to be done, and the power conferred on the railway administration by this sub section shall cease and determine if the Governor General in Council after considering the report considers that the exercise of the power is not necessary for the public safety

Payment of compensation for damage caused by lawful exercise of powers under section 7 8 or 9

10 (*1*) A railway administration shall do as little damage as possible in the exercise of the powers conferred by any of the three last foregoing sections and compensation shall be paid for any damage caused by the exercise thereof

(*2*) A suit shall not lie to recover such compensation but in case of dispute the amount thereof shall, on application to the Collector be determined and paid in accordance, so far as may be with the provisions of sections 11 to 15 both inclusive and sections 18 to 42 both inclusive, of the Land acquisition Act 1870 and the provisions of sections 57 and 58 of that Act shall apply to the award of compensation

Accommodation works

11 (*1*) A railway administration shall make and maintain the following works for the accommodation of the owners and occupiers of lands adjoining the railway namely

(*a*) such and so many convenient crossings bridges arches culverts and passages over under or by the sides of or leading to or from the railway as may in the opinion of the Governor General in Council be necessary for the purpose of making good any interruptions caused by the railway to the use of the lands through which the railway is made, and

(*b*) all necessary arches tunnels culverts drains watercourses or other passages over or under or by the sides of the railway, of such dimensions as will in the opinion of the Governor General in Council be sufficient at all times to convey water as freely from or to the lands lying near or affected by the railway before the making of the railway, or nearly so as may be

(*2*) Subject to the other provisions of this Act, the works specified in clauses (*a*) and (*b*) of sub section (*1*) shall be made during or immediately after the laying out or formation of the railway over the lands traversed thereby and in such manner as to cause as little damage or inconvenience as possible to persons interested in the lands or affected by the works

(*3*) The foregoing provisions of this section are subject to the following provisos, namely —

(*a*) a railway administration shall not be required to make any accommodation works in such a manner as would prevent or obstruct the working or using of the

*The Indian Railways Act, 1890*

*(Chapter III —Construction and Maintenance of Works —Sections 12-15 )*

railway, or to make any accommodation works with respect to which the owners and occupiers of the lands have agreed to receive and have been paid compensation in consideration of their not requiring the works to be made

(*b*) save as hereinafter in this Chapter provided a railway administration shall not, except on the requisition of the Governor General in Council be compelled to defray the cost of executing any further or additional accommodation works for the use of the owners or occupiers of the lands after the expiration of ten years from the date on which the railway passing through the lands was first opened for public traffic

(*c*) where a railway administration has provided suitable accommodation for the crossing of a road or stream and the road or stream is afterwards diverted by the act or neglect of the person having the control thereof the administration shall not be compelled to provide other accommodation for the crossing of the road or stream

(*4*) The Governor General in Council may appoint a time for the commencement of any work to be executed under sub section (*1*), and if for fourteen days next after that time the railway administration fails to commence the work or, having commenced it fails to proceed diligently to execute it in a sufficient manner the Governor General in Council may execute it and recover from the railway administration the cost incurred by him in the execution thereof

Power for owner or occupier or local authority to cause additional accommodation works to be made

12 If an owner or occupier of any land affected by a railway considers the works made under the last foregoing section to be insufficient for the commodious use of the land or if the Local Government or a local authority desires to construct a public road or other work across, under or over a railway he or it as the case may be may at any time require the railway administration to make at his or its expense such further accommodation works as he or it thinks necessary and are agreed to by the railway administration or as in case of difference of opinion, may be authorised by the Governor General in Council

Fences screens gates and bars

13 The Governor General in Council may require that within a time to be specified in the requisition or within such further time as he may appoint in this behalf,—

(*a*) boundary marks or fences be provided or renewed by a railway administration for a railway or any part thereof and for roads constructed in connection therewith

(*b*) any works in the nature of a screen near to or adjoining the side of any public road constructed before the making of a railway be provided or renewed by a railway administration for the purpose of preventing danger to passengers on the road by reason of horses or other animals being frightened by the sight or noise of the rolling stock moving on the railway

(*c*) suitable gates chains, bars, stiles or hand rails be erected or renewed by a railway administration at places where a railway crosses a public road on the level

(*d*) persons be employed by a railway administration to open and shut such gates, chains or bars

Over and under bridges

14 (*1*) Where a railway administration has constructed a railway across a public road on the level the Governor General in Council may at any time if it appears to him necessary for the public safety require the railway administration within such time as he thinks fit to carry the road either under or over the railway by means of a bridge or arch with convenient ascents and descents and other convenient approaches instead of crossing the road on the level or to execute such other works as, in the circumstances of the case, may appear to the Governor General in Council to be best adapted for removing or diminishing the danger arising from the level crossing

(*2*) The Governor General in Council may require as a condition of making a requisition under sub section (*1*) that the local authority if any which maintains the road shall undertake to pay the whole of the cost to the railway administration of complying with the requisition or such portion of the cost as the Governor General in Council thinks just

Removal of trees dangerous to or obstructing the working of a railway

15 (*1*) In either of the following cases namely —

(*a*) where there is danger that a tree standing near a railway may fall on the railway so as to obstruct traffic

(*b*) when a tree obstructs the view of any fixed signal

the railway administration may with the permission of any Magistrate fell the tree or deal with it in such other manner as will in the opinion of the railway administration avert the danger or remove the obstruction, as the case may be

*The Indian Railways Act, 1890*

*(Chapter IV —Opening of Railways —Sections 16 19)*

(2) In case of emergency the power mentioned in sub section (1) may be exercised by a railway administration without the permission of a Magistrate

(3) Where a tree felled or otherwise dealt with under sub section (1) or sub section (2) was in existence before the railway was constructed or the signal was fixed any Magistrate may, upon the application of the persons interested in the tree award to those persons such compensation as he thinks reasonable

(4) Such an award, subject where made in a presidency town by any Magistrate other than the Chief Presidency Magistrate or where made elsewhere by any Magistrate other than the District Magistrate, to revision by the Chief Presidency Magistrate or the District Magistrate, as the case may be shall be final

(5) A Civil Court shall not entertain a suit to recover compensation for any tree felled or otherwise dealt with under this section

## CHAPTER IV

### OPENING OF RAILWAYS

Right to use locomotives

16 (1) A railway administration may, with the previous sanction of the Governor General in Council use upon a railway locomotive engines or other motive power and rolling stock to be drawn or propelled thereby

(2) But rolling stock shall not be moved upon a railway by steam or other motive power until such general rules for the railway as may be deemed to be necessary have been made, sanctioned and published under this Act

Notice of intended opening of a railway

17 (1) Subject to the provisions of sub section (2) a railway administration shall, one month at least before it intends to open any railway for the public carriage of passengers give to the Governor General in Council notice in writing of its intention

(2) The Governor General in Council may in any case, if he thinks fit reduce the period of or dispense with, the notice mentioned in sub section (1)

Sanction of the Government a condition precedent to the opening of a railway

18 A railway shall not be opened for the public carriage of passengers until the Governor General in Council or an Inspector empowered by the Governor General in Council in this behalf, has by order sanctioned the opening thereof for that purpose

Procedure in sanctioning the opening of a railway

19 (1) The sanction of the Governor General in Council under the last foregoing section shall not be given until an Inspector has after inspection of the railway reported in writing to the Governor General in Council—

(a) that he has made a careful inspection of the railway and rolling stock

(b) that the moving and fixed dimensions prescribed by the Governor General in Council have not been infringed,

(c) that the weight of rails, strength of bridges general structural character of the works and the size of and maximum gross load upon the axles of any rolling stock are such as have been prescribed by the Governor General in Council

(d) that the railway is sufficiently supplied with rolling stock

(e) that general rules for the working of the railway when opened for the public carriage of passengers have been made, sanctioned and published under this Act and

(f) that, in his opinion the railway can be opened for the public carriage of passengers without danger to the public using it

(2) If in the opinion of the Inspector the railway cannot be so opened without danger to the public using it he shall state that opinion together with the grounds therefor to the Governor General in Council and the Governor General in Council may thereupon order the railway administration to postpone the opening of the railway

(3) An order under the last foregoing sub section must set forth the requirements to be complied with as a condition precedent to the opening of the railway being sanctioned, and shall direct the postponement of the opening of the railway until those requirements have been complied with or the Governor General in Council is otherwise satisfied that the railway can be opened without danger to the public using it

(4) The sanction given under this section may be either absolute or subject to such conditions as the Governor General in Council thinks necessary for the safety of the public

(5) When sanction for the opening of a railway is given subject to conditions and the railway administration fails to fulfil those conditions, the sanction shall be deemed to be void and the railway shall not be worked or used until the conditions are fulfilled to the satisfaction of the Governor General in Council.

*The Indian Railways Act, 1890*

*(Chapter IV—Opening of Railways—Sections 20 26)*

20 (1) The provisions of sections 17, 18 and 19 with respect to the opening of a railway shall extend to the opening of the works mentioned in sub section (2) when those works form part of or are directly connected with, a railway used for the public carriage of passengers and have been constructed after the inspection which preceded the first opening of the railway

Application of the provisions of the three foregoing sections to material alterations in railway

(2) The works referred to in sub section (1) are additional lines of railway deviation lines stations junctions and crossings on the level, and any alteration or re construction materially affecting the structural character of any work to which the provisions of sections 17 18 and 19 apply or are extended by this section

21 When an accident has occurred resulting in a temporary suspension of traffic and either the original line and works have been rapidly restored to their original standard, or a temporary diversion has been laid for the purpose of restoring communication the original line and works so restored or the temporary diversion, as the case may be may, in the absence of the Inspector be opened for the public carriage of passengers subject to the following conditions namely —

Exceptional provision

(a) that the railway servant in charge of the works undertaken by reason of the accident has certified in writing that the opening of the restored line and works or of the temporary diversion will not in his opinion be attended with danger to the public using the line and works or the diversion and

(b) that notice by telegraph of the opening of the line and works or the diversion shall be sent as soon as may be to the Inspector appointed for the railway

22 The Governor General in Council may make rules defining the cases in which and in those cases the extent to which, the procedure prescribed in sections 17 to 20 (both inclusive) may be dispensed with

Power to make rules with respect to the opening of railways

23 (1) When after inspecting any open railway used for the public carriage of passengers, or any rolling stock used thereon an Inspector is of opinion that the use of the railway or of any specified rolling stock will be attended with danger to the public using it he shall state that opinion, together with the grounds therefor to the Governor General in Council and the Governor General in Council may thereupon order that the railway be closed for the public carriage of passengers, or that the use of the rolling stock so specified be discontinued, or that the railway or the rolling stock so specified be used for the public carriage of passengers on such conditions only as the Governor General in Council may consider necessary for the safety of the public

Power to close an opened railway

(2) An order under sub section (1) must set forth the grounds on which it is founded

24 (1) When a railway has been closed under the last foregoing section it shall not be re opened for the public carriage of passengers until it has been inspected and its re opening sanctioned, in accordance with the provisions of this Act

Re opening of a closed railway

(2) When the Governor General in Council has ordered under the last foregoing section that the use of any specified rolling stock be discontinued, that rolling stock shall not be used until an Inspector has reported that it is fit for use and the Governor General in Council has sanctioned its use

(3) When the Governor General in Council has imposed under the last foregoing section any conditions with respect to the use of any railway or rolling stock, those conditions shall be observed until they are withdrawn by the Governor General in Council

25 (1) The Governor General in Council may by general or special order authorise the discharge of any of his functions under this Chapter by an Inspector and may cancel any sanction or order given by an Inspector in discharging any such function or attach thereto any condition which the Governor General in Council might have imposed if the sanction or order had been given by himself

Delegation of powers under this Chapter to Inspector

(2) A condition imposed under sub section (1) shall for all the purposes of this Act have the same effect as if it were attached to a sanction or order given by the Governor General in Council

## CHAPTER V

### RAILWAY COMMISSIONS AND TRAFFIC FACILITIES

*Railway Commissions*

26 (1) For the purposes of this Chapter the Governor General in Council shall as occasion may in his opinion require appoint a commission, styled a Railway Commission (in this Act referred to as the Commissioners) and consisting of one Law Commissioner and two Lay Commissioners

Constitution of Railway Commission

(2) The Commissioners shall sit at such times and in such places as the Governor General in Council appoints

*The Indian Railways Act, 1890*

*(Chapter V—Railway Commissions and Traffic Facilities—Sections 27-34.)*

(3) The Law Commissioner shall be such Judge of the High Court having jurisdiction in reference to European British subjects under the Code of Criminal Procedure 1882, in the place where the Commissioners are to sit as in the case of a High Court established under the Statute 24 and 25 Victoria, chapter 104 the Chief Justice or in the case of the Chief Court of the Punjab, the Senior Judge or, in the case of the Court of the Recorder of Rangoon the Chief Commissioner of Burma may on the request of the Governor General in Council, assign by writing under his hand

X of 1882

(4) The Lay Commissioners shall be appointed by the Governor General in Council and one at least of them shall be of experience in railway business

Restriction of jurisdiction of Railway Commission to cases specially referred

27 The Commissioners shall take cognizance of such cases only as are referred to them by the Governor General in Council

Reference of cases to Railway Commission

28 In any of the following circumstances, namely —

(a) where complaint is made to the Governor General in Council of anything done or any omission made by a railway administration in violation or contravention of any provision of this Chapter

(b) where any difference which is under the provisions of any agreement required or authorised to be referred to arbitration arises between railway administrations and the railway administrations apply to the Governor General in Council to have it referred to the Commissioners

XIV of 1882

(c) where any other difference being a difference between railway administrations or one to which a railway administration is a party arises and the parties thereto apply to the Governor General in Council to have it referred to the Commissioners

the Governor General in Council may, if he thinks fit refer the case to the Commissioners for decision

Constitution of Railway Commission in session

29. The three Commissioners shall attend at the hearing of any case referred to them for decision under this Chapter, and the Law Commissioner shall preside at the hearing

Powers of Railway Commission

30 (1) In hearing any such case the Commissioners shall have all the powers which may be exercised in the hearing of an original civil suit by a High Court

(2) The decision shall if the Commission differ in opinion, be in accordance with opinion of the majority, and the final order the case shall be by way of injunction and otherwise

(3) At the hearing the Commissioners m[illegible] permit any party to appear before them eit[illegible] by himself or by any legal practitioner entit[illegible] to practise in any High Court

Appeals from orders of Railway Commission

31 (1) An appeal shall not lie from any or[illegible] of the Commissioners up[illegible] any question of fact which two of the Comm[illegible]sioners are agreed

(2) Subject to the provisions of sub-sect[illegible] (1) an appeal shall lie from an order of Commissioners—

(a) where the Law Commissioner was Recorder or Additional Recorder of R[illegible]goon, to the High Court of Judicat[illegible] at Fort William in Bengal and

(b) in any other case to the High Cour[illegible] which the Law Commissioner was member

(3) Such an appeal must be presented wit[illegible] six months from the date of the order appe[illegible] from and shall be heard by a bench of as m[illegible] Judges not being fewer than three, as the H[illegible] Court may by rule prescribe

(4) In the hearing of the appeal the H[illegible] Court shall subject to the other provisions this Chapter have all the powers which it as in Appellate Court under the Code of C[illegible] Procedure and may make any order which Commissioners could have made

Operation of orders of Railway Commission

32 Notwithstanding any appeal to the H[illegible] Court from an order of Commissioners the or[illegible] shall unless the Comm[illegible]sioners or the majority of them see fit to pend it continue in operation until it is reve[illegible]ed or varied by that Court

Assessor

33 (1) The Commissioners in the exercis[illegible] their jurisdiction under Chapter, may from time time with the general or special sanction of Governor General in Council call in one or m[illegible] persons of engineering or other technical kn[illegible]ledge to act as assessors

(2) There shall be paid to such persons s[illegible] remuneration as the Governor General in Co[illegible]cil upon the recommendation of the Comm[illegible]sioners may direct

Power of the Governor General in Council to make rules for the purposes of this Chapter

34 The Governor General in Council m[illegible] make rules regulating p[illegible]ceedings before the C[illegible]missioners and enabling Commissioners to carry effect the provisions of

## *The Indian Railways Act, 1890*

### (*Chapter V — Railway Commissions and Traffic Facilities — Sections 35 42*)

Chapter and prescribing fees to be taken in relation to proceedings before the Commissioners

Costs of proceedings under this Chapter

35 The costs of and incidental to any proceedings before the Commissioners or the High Court under this Chapter shall be in the discretion of the Commissioners or the High Court as the case may be and the payment of costs awarded by the Commissioners may be enforced by the Court of which the Law Commissioner was a Judge as if the payment had been ordered by a decree of a High Court

Execution of order of Railway Commission and High Court

36 (1) The Court of which the Law Commissioner was a Judge may if it appears on the application of any person who was a party to the proceedings before the Commissioners or on appeal before the High Court, or of the representative of any such person that an injunction made under this Chapter by the Commissioners or by a High Court has not been obeyed by the party enjoined order such party to pay a sum not exceeding one thousand rupees for every day during which the injunction is disobeyed after the date of the order directing such payment

(2) The payment of such sum may be enforced by the Court which made the order as if that Court had given a decree for the same and the Court may direct that the whole or any part of the sum shall be paid to the person making the application under sub section (1) or to the Government

Evidence of documents

37 A document purporting to be signed by the Commissioners or any of them, shall be received in evidence without proof of the signature and shall until the contrary is proved be deemed to have been so signed and to have been duly executed or issued by the Commissioners

Submission to the Governor General in Council of special reports by Railway Commission

38 The Commissioners shall as soon as may be after the disposal of each case referred to them submit to the Governor General in Council a special report on the case and the Governor General in Council shall cause the report to be published in such manner as he thinks fit for the information of persons interested in the subject matter thereof

Dissolution of Railway Commission

39 Except for the purpose of the last foregoing section, a Railway Commission shall be deemed to be dissolved at the close of the last of the sittings of the Commissioners for the decision of the cases referred to them

Provided that, on the application of any person who was a party to the proceedings before the Commissioners or of the representative of any such person, the Governor General in Council may, if he thinks fit, in any case in which the order passed by the Commissioners is not open to appeal re appoint the Commissioners for the purpose of hearing an application for a review of their decision and of granting the same and re hearing the case if they think that the case should be re heard

Finality of orders of Railway Commission subject to the foregoing provisions of this Chapter

40 Subject to the foregoing provisions of this Chapter and to any direction of Her Majesty in Council an order of the Commissioners shall be final and shall not be questioned in or restrained by any Court

Bar of jurisdiction of ordinary Courts in certain matters cognizable by Railway Commission

41 Except as provided in this Act, no suit shall be instituted or proceeding taken for anything done or any omission made by a railway administration in violation or contravention of any provision of this Chapter or of any order made thereunder by the Commissioners or by a High Court

*Traffic Facilities*

Duty of railway administrations to arrange for receiving and forwarding traffic without unreasonable delay and without partiality

42 (1) Every railway administration shall, according to its powers afford all reasonable facilities for the receiving and forwarding and delivering of traffic upon and from the several railways belonging to or worked by it and for the return of rolling stock

(2) A railway administration shall not make or give any undue or unreasonable preference or advantage to or in favour of any particular person or railway administration or any particular description of traffic in any respect whatsoever or subject any particular person or railway administration or any particular description of traffic to any undue or unreasonable prejudice or disadvantage in any respect whatsoever

(3) A railway administration having or working railways which form part of a continuous line of railway communication or having its terminus or station within one mile of the terminus or station of another railway administration shall afford all due and reasonable facilities for receiving and forwarding by one of such railways all the traffic arriving by the other at such terminus or station without any unreasonable delay and without any such preference or advantage or prejudice or disadvantage as aforesaid and so that no obstruction may be offered to the public desirous of using such railways as a continuous line of communication and so that all reasonable accommodation may by means of such railways be at all times afforded to the public in that behalf

## *The Indian Railways Act, 1890*

### *(Chapter V—Railway Commissions and Traffic Facilities—Sections 42-44)*

(4) The facilities to be afforded under this section shall include the due and reasonable receiving forwarding and delivering by every railway administration, at the request of any other railway administration of through traffic to and from the railway of any other railway administration at through rates

Provided as follows —

(*a*) the railway administration requiring the traffic to be forwarded shall give written notice of the proposed through rate to each forwarding railway administration stating both its amount and its apportionment and the route by which the traffic is proposed to be forwarded The proposed through rate for animals or goods may be per truck or per maund

(*b*) each forwarding railway administration shall, within the prescribed period after the receipt of such notice by written notice inform the railway administration requiring the traffic to be forwarded whether it agrees to the rate apportionment and route and if it has any objection, what the grounds of the objection are

(*c*) if at the expiration of the prescribed period no such objection has been sent by any forwarding railway administration the rate shall come into operation at the expiration of that period

(*d*) if an objection to the rate, apportionment or route has been sent within the prescribed period the Governor General in Council may, if he thinks fit on the request of any of the railway administrations refer the case to the Commissioners for their decision

(*e*) if the objection is to the granting of the rate or to the route the Commissioners shall consider whether the granting of the rate is a due and reasonable facility in the interests of the public, and whether regard being had to the circumstances the route proposed is a reasonable route and shall allow or refuse the rate accordingly or fix such other rate as may seem to the Commissioners to be just and reasonable

(*f*) if the objection is only to the apportionment of the rate and the case has been referred to the Commissioners, the rate shall come into operation at the expiration of the prescribed period but the decision of the Commissioners as to its apportionment shall be retrospective in the case of any other objection the operation of the rate shall be suspended until the Commissioners make their order in the case

(*g*) the Commissioners in apportioning the through rate shall take into consideration all the circumstances of the case including any special expense incurred in respect of the construction maintenance or working of the route or any part of the route as well as any special charges which any railway administration is entitled to make in respect thereof,

(*h*) the Commissioners shall not in any case compel any railway administration to accept lower mileage rates than the mileage rates which the administration may for the time being legally be charging for like traffic carried by a like mode of transit on any other line of communication between the same points being the points of departure and arrival of the through route

(*i*) subject to the foregoing provisions of this sub section the Commissioners shall have full power to decide that any proposed through rate is due and reasonable not withstanding that a less amount may be allotted to any forwarding railway administration out of the through rate than the maximum rate which the railway administration is entitled to charge and to allow and apportion the through rate accordingly

(*j*) the prescribed period mentioned in this sub section shall be one month or such longer period as the Governor General in Council may by general or special order prescribe

Undue preference in case of unequal rates for like traffic or services

43 (*1*) Whenever it is shown that a railway administration charges one trader or class of traders or the traders in any local area lower rates for the same or similar animals or goods or lower rates for the same or similar services than it charges to other traders or classes of traders or to the traders in another local area, the burden of proving that such lower charge does not amount to an undue preference shall lie on the railway administration

(*2*) In deciding whether a lower charge does or does not amount to an undue preference, the Commissioners may, so far as they think reasonable in addition to any other considerations affecting the case take into consideration whether such lower charge is necessary for the purpose of securing, in the interests of the public, the traffic in respect of which it is made

Provision for facilities and equal treatment where ships or boats are used which are not part of a railway

44 Where a railway administration is a party to an agreement for procuring the traffic of the railway to be carried on any inland water by any ferry, ship, boat or raft

*The Indian Railways Act, 1890*

*(Chapter V.—Railway Commissions and Traffic Facilities.—Sections 45-46. Chapter VI.—Working of Railways.—Sections 47-48.)*

which does not belong to or is not hired or worked by the railway administration the provisions of the two last foregoing sections applicable to a railway shall extend to the ferry, ship boat or raft in so far as it is used for the purposes of the traffic of the railway

45. A railway administration may charge reasonable terminals

Terminals

46. (1) The Governor General in Council may, if he thinks fit refer to the Commissioners for decision any question or dispute which may arise with respect to the terminals charged by a railway administration and the Commissioners may thereupon decide what is a reasonable sum to be paid to the railway administration in respect of terminals

Power of Railway Commission to fix terminals

(2) In deciding the question or dispute the Commissioners shall have regard only to the expenditure reasonably necessary to provide the accommodation in respect of which the terminals are charged irrespective of the outlay which may have been actually incurred by the railway administration in providing that accommodation

## CHAPTER VI

### WORKING OF RAILWAYS

*General*

47. (1) Every railway company and in the case of a railway administered by the Government an officer to be appointed by the Governor General in Council in this behalf shall make general rules consistent with this Act for the following purposes namely —

General rules

(a) for regulating the mode in which and the speed at which, rolling stock used on the railway is to be moved or propelled

(b) for providing for the accommodation and convenience of passengers and regulating the carriage of their luggage

(c) for declaring what shall be deemed to be for the purposes of this Act dangerous or offensive goods and for regulating the carriage of such goods

(d) for regulating the conditions on which the railway administration will carry passengers suffering from infectious or contagious disorders and providing for the disinfection of carriages which have been used by such passengers

(e) for regulating the conduct of the railway servants

(f) for regulating the terms and conditions on which the railway administration will warehouse or retain goods at any station on behalf of the consignee or owner, and

(g) generally for regulating the travelling upon and the use working and management of the railway

(2) The rules may provide that any person committing a breach of any of them shall be punished with fine which may extend to any sum not exceeding fifty rupees and that in the case of a rule made under clause (e) of sub section (1) the railway servant shall forfeit a sum not exceeding one month's pay which sum may be deducted by the railway administration from his pay

(3) A rule made under this section shall not take effect until it has received the sanction of the Governor General in Council and been published in the Gazette of India

Provided that where the rule is in the terms of a rule which has already been published at length in the Gazette of India a notification in that Gazette referring to the rule already published and announcing the adoption thereof shall be deemed a publication of a rule in the Gazette of India within the meaning of this sub section

(4) The Governor General in Council may cancel any rule made under this section and the authority required by sub-section (1) to make rules thereunder may at any time with the previous sanction of the Governor General in Council rescind or vary any such rule

(5) Every rule purporting to have been made for any railway under section 8 of the Indian Railway Act 1879 and appearing from the Gazette of India to be intended to apply to the railway at the commencement of this Act shall notwithstanding any irregularity in the making or publication of the rule be deemed to have been made and to have taken effect under this section

IV of 1879

(6) Every railway administration shall keep at each station on its railway a copy of the general rules for the time being in force under this section on the railway and shall allow any person to inspect it free of charge at all reasonable times

48. Where two or more railway administrations whose railways have a common terminus or a portion of the same line of rails in common or form separate portions of one continued line of railway communication are not able to agree upon arrangements for conducting at such common terminus or at the point of junction between them, their joint traffic with safety to the public the Governor General in Council upon the application of either or any of the administrations, may decide the matters in dispute between them, so far as those matters relate to the safety of the public and may determine whether the

Disposal of differences between railways regarding conduct of joint traffic

*The Indian Railways Act, 1890*

*(Chapter VI—Working of Railways—Sections 49 53)*

whole or what proportion of the expenses attending on such arrangements shall be borne by either or any of the administrations respectively

Agreements with the Governor General in Council for construction or lease of rolling stock

49 Any railway company, not being a company for which the Statute 42 and 43 Victoria, chapter 41 provides may from time to time make and carry into effect agreements with the Governor General in Council for the construction of rolling stock plant or machinery used on or in connection with railways or for leasing or taking on lease any rolling stock plant machinery or equipments required for use on a railway or for the maintenance of rolling stock

Powers of railway companies to enter into working agreements

50 Any railway company not being a company for which the Statute 42 and 43 Victoria chapter 41 provides may from time to time make with the Governor General in Council, and carry into effect or with the sanction of the Governor General in Council make with any other railway administration, and carry into effect any agreement with respect to any of the following purposes namely —

(*a*) the working use management and maintenance of any railway

(*b*) the supply of rolling stock and machinery necessary for any of the purposes mentioned in clause (*a*) and of officers and servants for the conduct of the traffic of the railway

(*c*) the payments to be made and the conditions to be performed with respect to such working use management and maintenance

(*d*) the interchange accommodation and conveyance of traffic being on coming from or intended for the respective railways of the contracting parties and the fixing, collecting, apportionment and appropriation of the revenues arising from that traffic

(*e*) generally the giving effect to any such provisions or stipulations with respect to any of the purposes hereinbefore in this section mentioned as the contracting parties may think fit and mutually agree on

Provided that the agreement shall not affect any of the rates which the railway administrations parties thereto are from time to time respectively authorised to demand and receive from any person and that every person shall, notwithstanding the agreement be entitled to the use and benefit of the railways of any railway administrations parties to the agreement on the same terms and conditions, and on payment of the same rates as he would be if the agreement had not been entered into

Establishment of ferries and roadways for accommodation of traffic

51 Any railway company, not being a company for which the Statute 42 and 43 Victoria chapter 41 provides, may from time to time exercise with the sanction of the Governor General in Council all or any of the following powers namely —

(*a*) it may establish for the accommodation of the traffic of its railway, any ferry equipped with machinery and plant of good quality and adequate in quantity to work the ferry

(*b*) it may work for purposes other than the accommodation of the traffic of the railway any ferry established by it under this section

(*c*) it may provide and maintain on any of its bridges roadways for foot passengers cattle carriages, carts or other traffic

(*d*) it may construct and maintain roads for the accommodation of traffic passing to or from its railway

(*e*) it may provide and maintain any means of transport which may be required for the reasonable convenience of passengers animals or goods carried or to be carried on its railway

(*f*) it may charge tolls on the traffic using such ferries roadways, roads or mean of transport as it may provide under thi section according to tariffs to be arrangec from time to time with the sanction o the Governor General in Council

Returns

52 Every railway administration shall, ir forms to be prescribed by the Governor General ir Council prepare half yearly or at such intervals as the Governor General in Council may prescribe such returns of its capital and revenue transactions and of its traffic as the Governo General in Council may require and shall forward a copy of such returns to the Governo General in Council at such times as he ma direct

*Carriage of Property*

Maximum load for wagons

53 (*1*) Every railway administration sha determine the maximur load for every wagon c truck in its possession, and shall exhibit th words or figures representing the load so dete mined in a conspicuous manner on the outsid of every such wagon or truck

(*2*) Every person owning a wagon or truc which passes over a railway shall similarly dete mine and exhibit the maximum load for th wagon or truck.

*The Indian Railways Act, 1890*
*(Chapter VI —Working of Railways —Sections 54 58)*

(3) The gross weight of any such wagon or truck bearing on the axles when the wagon or truck is loaded to such maximum load shall not exceed such limit as may be fixed by the Governor General in Council for the class of axle under the wagon or truck

Power for railway administrations to impose conditions for working traffic

54 (1) Subject to the control of the Governor General in Council, a railway administration may impose conditions not inconsistent with this Act or with any general rule thereunder with respect to the receiving forwarding or delivering of any animals or goods

(2) The railway administration shall keep at each station on its railway a copy of the conditions for the time being in force under sub section (1) at the station and shall allow any person to inspect it free of charge at all reasonable times

(3) A railway administration shall not be bound to carry any animal suffering from any infectious or contagious disorder

Lien for rates terminals and other charges

55 (1) If a person fails to pay on demand made by or on behalf of a railway administration any rate terminal or other charge due from him in respect of any animals or goods the railway administration may detain the whole or any of the animals or goods or if they have been removed from the railway any other animals or goods of such person then being in or thereafter coming into its possession

(2) When any animal or goods have been detained under sub section (1) the railway administration may sell by public auction in the case of perishable goods at once and in the case of other goods or of animals on the expiration of at least fifteen days notice of the intended auction published in one or more of the local newspapers or where there are no such newspapers in such manner as the Governor General in Council may prescribe sufficient of such animals or goods to produce a sum equal to the charge and all expenses of such detention notice and sale, including in the case of animals the expenses of the feeding watering and tending thereof

(3) Out of the proceeds of the sale the railway administration may retain a sum equal to the charge and the expenses aforesaid rendering the surplus if any of the proceeds and such of the animals or goods (if any) as remain unsold to the person entitled thereto

(4) If a person on whom a demand for any rate terminal or other charge due from him has been made fails to remove from the railway within a reasonable time any animals or goods which have been detained under sub section (1) or any animals or goods which have remained unsold after a sale under sub section (2) the railway administration may sell the whole of them and dispose of the proceeds of the sale as nearly as may be under the provisions of sub section (3)

(5) Notwithstanding anything in the fore going sub sections the railway administration may recover by suit any such rate terminal or other charge as aforesaid or balance thereof

Disposal of unclaimed things on a railway

56 (1) When any animals or goods have come into the possession of a railway administration for carriage or otherwise and are not claimed by the owner or other person appearing to the railway administration to be entitled thereto the railway administration shall if such owner or person is known cause a notice to be served upon him requiring him to remove the animals or goods

(2) If such owner or person is not known or the notice cannot be served upon him or he does not comply with the requisition in the notice the railway administration may within a reasonable time subject to the provisions of any other enactment for the time being in force sell the animals or goods as nearly as may be under the provisions of the last foregoing section rendering the surplus if any of the proceeds of the sale to any person entitled thereto

Power for railway administrations to require indemnity on delivery of goods in certain cases

57 Where any animals goods or sale proceeds in the possession of a railway administration are claimed by two or more persons or the ticket or receipt given for the animals or goods is not forthcoming the railway administration may withhold delivery of the animals goods or sale proceeds until the person entitled in its opinion to receive them has given an indemnity to the satisfaction of the railway administration against the claims of any other person with respect to the animals goods or sale proceeds

Requisitions for written account of description of goods

58 (1) The owner or person having charge of any goods which are brought upon a railway for the purpose of being carried thereon and the consignee of any goods which have been carried on a railway shall on the request of any railway servant appointed in this behalf by the railway administration deliver to such servant an account in writing signed by such owner or person or by such consignee, as the case may be and containing such a description of the goods as may be sufficient to determine the rate which the railway administration is entitled to charge in respect thereof

(2) If such owner person or consignee refuses or neglects to give such an account and refuses to open the parcel or package containing the goods in order that their description may be ascertained the railway administration may (a) in respect of goods which have been brought for the purpose of being carried on the railway, refuse to carry the goods unless in respect thereof a rate is paid not exceeding the

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*(Chapter VI —Working of Railways —Sections 59-62)*

highest rate which may be in force at the time on the railway for any class of goods or, (*b*) in respect of goods which have been carried on the railway, charge a rate not exceeding such highest rate

(*3*) If an account delivered under sub section (*1*) is materially false with respect to the description of any goods to which it purports to relate, and which have been carried on the railway the railway administration may charge in respect of the carriage of the goods a rate not exceeding double the highest rate which may be in force at the time on the railway for any class of goods

(*4*) If any difference arises between a railway servant and the owner or person having charge or the consignee of any goods which have been brought to be carried or have been carried on a railway respecting the description of goods of which an account has been delivered under this section the railway servant may detain and examine the goods

(*5*) If it appears from the examination that the description of the goods is different from that stated in an account delivered under sub section (*1*) the person who delivered the account or if that person is not the owner of the goods then that person and the owner jointly and severally shall be liable to pay to the railway administration the cost of the detention and examination of the goods and the railway administration shall be exonerated from all responsibility for any loss which may have been caused by the detention or examination thereof

(*6*) If it appears that the description of the goods is not different from that stated in an account delivered under sub section (*1*) the railway administration shall pay the cost of the detention and examination and be responsible to the owner of the goods for any such loss as aforesaid

Dangerous or offensive goods

59 (*1*) No person shall be entitled to take with him or to require a railway administration to carry, any dangerous or offensive goods upon a railway

(*2*) No person shall take any such goods with him upon a railway without giving notice of their nature to the station master or other railway servant in charge of the place where he brings the goods upon the railway or shall tender or deliver any such goods for carriage upon a railway without distinctly marking their nature on the outside of the package containing them or otherwise giving notice in writing of their nature to the railway servant to whom he tenders or delivers them

(*3*) Any railway servant may refuse to receive such goods for carriage and, when such goods have been so received without such notice as is mentioned in sub section (*1*) having to his knowledge been given, may refuse to carry them or may stop their transit

(*4*) If any railway servant has reasor believe any such goods to be contained package with respect to the contents whe such notice as is mentioned in sub section has not to his knowledge been given, he cause the package to be opened for the purp of ascertaining its contents

(*5*) Nothing in this section shall be constr to derogate from the Indian Explosives A 1884, or any rule under that Act, and nothin sub sections (*1*), (*3*) and (*4*) shall be construec apply to any goods tendered or delivered carriage by order or on behalf of the Governm or to any goods which an officer soldier, sa or police officer or a person enrolled as a vol teer under the Indian Volunteers Act, 1869 r take with him upon a railway in the course his employment or duty as such

Exhibition to the public of authority for quoted rates

60 At every station at which a railway administration quotes a r to any other station the carriage of traffic ot than passengers and their luggage the railw servant appointed by the administration quote the rate shall at the request of any p son show to him at all reasonable times without payment of any fee, the rate books other documents in which the rate is authori by the administration or administrations c cerned

Requisitions on railway administrations for details of gross charges

61 (*1*) Where any charge is made by and p to a railway administrat in respect of the carriage goods over its railway administration shall on application of the per by whom or on whose behalf the charge has be paid render to the applicant an account show how much of the charge comes under each of t following heads namely —

(*a*) the carriage of the goods on the railw

(*b*) terminals

(*c*) demurrage and

(*d*) collection, delivery and other expense

but without particularising the several items which the charge under each head consists

(*2*) The application under sub section (*1*) mu be in writing and be made to the railway admin tration within one month after the date of t payment of the charge by or on behalf of t applicant and the account must be rendered the administration within two months after t receipt of the application

*Carriage of Passengers*

Communication between passengers and railway servants in charge of trains

62 The Governor General in Council may r quire any railway admini tration to provide and mai tain in proper order in ar train worked by it whic

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es passengers, such efficient means of com ication between the passengers and the rail servants in charge of the train as the Gov r General in Council has approved

Every railway administration shall fix sub ximum number of igers for each artment ject to the approval of the Governor General in Coun cil the maximum number assengers which may be carried in each partment of every description of carriage shall exhibit the number so fixed in a con ous manner inside or outside each compart in English or in one or more of the verna languages in common use in the territory rsed by the railway or both in English and e or more of such vernacular languages as Governor General in Council after consulta with the railway administration may deter

(1) On and after the first day of Janu rvat o of com nts for females ary 1891 every railway administration shall in every train carrying pas rs reserve for the exclusive use of females ompartment at least of the lowest class of ge forming part of the train

One such compartment so reserved shall train is to run for a distance exceeding miles, be provided with a closet

Every railway administration shall cause tim n of tim and tables f t staf rs to be posted in a conspicu ous and accessible place at every station on it railway nglish and in a vernacular language in ion use in the territory where the station iate a copy of the time tables for the time in force on the railway and lists of the chargeable for travelling from the station the lists are posted to every place for card tickets are ordinarily issued to pas rs at that station

(1) Every person desirous of travelling ly of tickets on t of fares on a railway shall upon payment of his fare, be ied with a ticket specifying the class of ge for which and the place from and the to which the fare has been paid, and the nt of the fare

The matters required by sub section (1) specified on a ticket shall be set forth—

if the class of carriage to be specified thereon is the lowest class then in a vernacular language in common use in the territory traversed by the railway, and

if the class of carriage to be so specified is any other than the lowest class, then in English

67 (1) I ues shall be deemed to be accepted, Provision for case in which tick t have b en i su l f r trains not having room avail able f r additional pas sengers and tickets to be issued subject to the condition of there being room available in the train for which the tickets are issued

(2) A person to whom a ticket has been issued and for whom there is not room available in the train for which the ticket was issued shall on returning the ticket within three hours after the departure of the train be entitled to have his fare at once refunded

(3) A person for whom there is not room available in the class of carriage for which he has purchased a ticket and who is obliged to travel in a carriage of a lower class shall be entitled on delivering up his ticket to a refund of the difference between the fare paid by him and the fare payable for the class of carriage in which he travelled

68 No person shall without the permission I r hib ti n gainst travelling without pa s or ti ket of a railway servant enter any carriage on a railway for the purpose of travelling therein as a passenger unless he has with him a proper pass or ticket

69 Every passenger by railway shall, on the I xhibition and ur r nder of passes i d tickets requisition of any railway servant appointed by the railway administration in this behalf present his pass or ticket to the railway servant for examination and at or near the end of the journey for which the pass or ticket was issued or in the case of a season pass or ticket at the expiration of the period for which it is current deliver up the pass or ticket to the railway servant

70 A return ticket or season ticket shall not Ret rn ar d s on tickets be transferable and may be used only by the person for whose journey to and from the places spe cified thereon it was issued

71 (1) A railway Pow r to ref e to carry p rs uffe ing from infectious or con t gou li r ler administration may refuse to carry except in accord ance with the conditions prescribed under section 47 sub section (1), clause (h) a person suffering from any infectious or contagious disorder

(2) A person suffering from such a disorder shall not enter or travel upon a railway without the special permission of the station master or other railway servant in charge of the place where he enters upon the railway

(3) A railway servant giving such permission as is mentioned in sub section (2) must arrange for the separation of the person suffering from the disorder from other persons being or travelling upon the railway

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*(Chapter VII —Responsibility of Railway Administrations as Carriers — Sections 72 77 )*

## CHAPTER VII

### RESPONSIBILITY OF RAILWAY ADMINISTRATIONS AS CARRIFRS

Measu e f the general responsibility of a railway admin strat on as a carrier of animals and goods

**72** (*1*) The responsibility of a railway administration for the loss destruction or deterioration of animals or goods delivered to the administration to be carried by railway shall subject to the other provisions of this Act be that of a bailee under sections 151 152 and 161 of the Indian Contract Act 1872

of 1872

(*2*) An agreement purporting to limit that responsibility shall in so far as it purports to effect such limitation be void unless it—

(*a*) is in writing signed by or on behalf of the person sending or delivering to the railway administration the animals or goods, and

(*b*) is otherwise in a form approved by the Governor General in Council

(*3*) Nothing in the common law of England or in the Carriers Act, 1865 regarding the responsibility of common carriers with respect to the carriage of animals or goods shall affect the responsibility as in this section defined of a railway administration

II of 1865.

Further provision with respect to the liability of a railway administration as a carrier of animals

**73** (*1*) The responsibility of a railway administration under the last foregoing section for the loss destruction or deterioration of animals delivered to the administration to be carried on a railway shall not in any case exceed, in the case of elephants or horses five hundred rupees a head or in the case of camels or horned cattle fifty rupees a head or in the case of sheep goats dogs or other animals ten rupees a head unless the person sending or delivering them to the administration caused them to be declared or declared them at the time of their delivery for carriage by railway to be respectively of higher value than five hundred, fifty or ten rupees a head as the case may be

(*2*) Where such higher value has been declared the railway administration may charge in respect of the increased risk a percentage upon the excess of th value so declared over the respective sums aforesaid

(*3*) In every proceeding against a railway administration for the recovery of compensation for the loss destruction or deterioration of any animal the burden of proving the value of the animal and where the animal has been injured the extent of the injury shall lie upon the person claiming the compensation

Further provision with respect to the liability of a railway administration as a carrier of luggage

**74** A railway administration shall not be responsible for the loss destruction or deterioration of any luggage belonging t or in charge of a passenge unless a railway servar has booked and given a receipt therefor

Further provision with respect to the liability of a railway administration as a carrier of articles of special value

**75** (*1*) When any articles mentioned in th second schedule are contained in any parcel package delivered to railway administration f carriage by railway, a the value of such artic in the parcel or package exceeds one hu dred rupees the railway administration sh not be responsible for the loss, destructi or deterioration of the parcel or packa unless the person sending or deliveri the parcel or package to the administrat caused its value and contents to be declared declared them at the time of the delivery of parcel or package for carriage by railway, a if so required by the administration paid or gaged to pay a percentage on the value so clared by way of compensation for increa risk

(*2*) When any parcel or package of which value has been declared under sub section has been lost or destroyed or has deteriora the compensation recoverable in respect of s loss, destruction or deterioration shall not ceed the value so declared and the burde proving the value so declared to have been true value shall notwithstanding anything the declaration lie on the person claiming compensation

(*3*) A railway administration may make condition of carrying a parcel declared to tain any article mentioned in the second sc ule that a railway servant authorised in behalf has been satisfied by examinatio otherwise that the parcel actually contain article declared to be therein

Burden of proof in suits in respect of loss of animals or goods

**76** In any suit against a railway admin tion for compensatio loss destruction or terioration of anima goods delivered to a way administration for carriage by railw shall not be necessary for the plaintiff to how the loss destruction or deterioratior caused

Notification of claims to refunds of overcharges and to compensation for losses

**77** A person shall not be entitled to a r of an overcharge in re of animals or goods c by railway or to co sation for the los truction or deterioration of animals or

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*Chapter VII —Responsibility of Railway Administrations as Carriers —Sections 78-82 Chapter VIII —Accidents —Section 83)*

elivered to be so carried unless his claim to the refund or compensation has been preferred in writing by him or on his behalf to the railway dministration within six months from the date f the delivery of the animals or goods for carriage by railway

Exoneration from responsibility in case of goods falsely described

78 Notwithstanding anything in the foregoing provisions of this Chapter a railway administration shall not be responsible for the loss, destruction or deterioration of any goods with respect to the description of which an account materially false has been delivered under sub section (1) of section 58 if the loss destruction or deterioration is in any way brought about by the false account or in any case for an amount exceeding the value of the goods if such value were calculated in accordance with the description contained in the false account

Settlement of compensation for injuries to officers soldiers and followers on duty

79 Where an officer soldier or follower while being or travelling as such on duty upon a railway belonging to and worked by the Government loses his life or receives any personal injury in such circumstances that if he were not an officer soldier or follower being or travelling as such on duty upon the railway compensation would be payable under Act No XIII of 1855 or to him as the case may be, the form and amount of the compensation to be made in respect of the loss of his life or his injury shall where there is any provision in this behalf in the military regulations to which he was immediately before his death or is, subject be determined in accordance with those regulations and not otherwise

Suits for compensation for injury to through booked traffic

80 Notwithstanding anything in any agreement purporting to limit the liability of a railway administration with respect to traffic while on the railway of another administration a suit for compensation for loss of the life of, or personal injury to a passenger or for loss destruction or deterioration of animals or goods where the passenger was or the animals or goods were booked through over the railways of two or more railway administrations, may be brought either against the railway administration from which the passenger obtained his pass or purchased his ticket or to which the animals or goods were delivered by the consignor thereof as the case may be or against the railway administration on whose railway the loss injury, destruction or deterioration occurred

Limitation of liability of railway administration in respect of traffic on inland waters by vessel not being part of railway

81 Where a railway administration under contract to carry animals or goods by any inland water procures the same to be carried in a vessel which is not a railway as defined in this Act the responsibility of the railway administration for the loss destruction or deterioration of the animals or goods during their carriage in the vessel shall be the same as if the vessel were such a railway

Limitation of liability of railway administration in respect of accidents at sea

82 (1) When a railway administration contracts to carry passengers animals or goods partly by railway and partly by sea, a condition exempting the railway administration from responsibility for any loss of life personal injury or loss of or damage to animals or goods which may happen during the carriage by sea from the act of God the King s enemies, fire accidents from machinery, boilers and steam and all and every other dangers and accidents of the seas rivers and navigation of whatever nature and kind soever shall without being expressed be deemed to be part of the contract and subject to that condition the railway administration shall irrespective of the nationality or ownership of the ship used for the carriage by sea be responsible for any loss of life personal injury or loss of or damage to animals or goods which may happen during the carriage by sea to the extent to which it would be responsible under the Merchant Shipping Act, 1854 and the Merchant Shipping Act Amendment Act, 1862 if the ship were registered under the former of those Acts and the railway administration were owner of the ship and not to any greater extent

17 & 18 Vic c 104

25 & 26 V c 63

(2) The burden of proving that any such loss, injury or damage as is mentioned in sub section (1) happened during the carriage by sea shall lie on the railway administration

## CHAPTER VIII

### ACCIDENTS

Report of railway accidents

83 When any of the following accidents occurs in the course of working a railway namely —

(a) any accident attended with loss of human life or with grievous hurt as defined in the Indian Penal Code, or with serious injury to property

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(b) any collision between trains of which one is a train carrying passengers

(c) the derailment of any train carrying passengers or of any part of such a train

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*(Chapter VIII—Accidents—Sections 84-86) (Chapter IX—Penalties and Offences—Sections 87-92)*

(*d*) any accident of a description usually attended with loss of human life or with such grievous hurt as aforesaid or with serious injury to property,

(*e*) any accident of any other description which the Governor General in Council may notify in this behalf in the Gazette of India

the railway administration working the railway and, if the accident happens to a train belonging to any other railway administration, the other railway administration also shall without unnecessary delay, send notice of the accident to the Local Government and to the Inspector appointed for the railway, and the station master nearest to the place at which the accident occurred or, where there is no station master, the railway servant in charge of the section of the railway on which the accident occurred shall, without unnecessary delay give notice of the accident to the Magistrate of the district in which the accident occurred and to the officer in charge of the police station within the local limits of which it occurred or to such other Magistrate and police officer as the Governor General in Council appoints in this behalf

Power to make rules regarding notices of and inquiries into accidents

84 The Governor General in Council may make rules, consistent with this Act and any other enactment for the time being in force, for all or any of the following purposes, namely —

(*a*) for prescribing the forms of the notices mentioned in the last foregoing section, and the particulars of the accident which those notices are to contain

(*b*) for prescribing the class of accidents of which notice is to be sent by telegraph immediately after the accident has occurred

(*c*) for prescribing the duties of railway servants police officers Inspectors and Magistrates on the occurrence of an accident

Submission of return of accidents

85. Every railway administration shall send to the Governor General in Council a return of accidents occurring upon its railway whether attended with personal injury or not, in such form and manner and at such intervals of time as the Governor General in Council directs

Provision for compulsory medical examination of person injured in railway accident

86 Whenever any person injured by an accident on a railway claims compensation on account of the injury, any Court or person having by law or consent of parties authority to determine the claim may order that the person injured be examined by some duly qualified medical practitioner named in the order and not being a witness on either side, and may make such order with respect to the costs of the examination as it or he thinks fit

## CHAPTER IX

### PENALTIES AND OFFENCES.

*Forfeitures by Railway Companies*

Penalty for default in compliance with requisition under section 13

87 If a railway company fails to comply w any requisition made un section 13, it shall forfei the Government the sum two hundred rupees for default and a further s of fifty rupees for every day after the first dur which the default continues

Penalty for contravention of section 16 18, 19, 20 21 or 24

88 If a railway company moves any rolli stock upon a railway steam or other mot power in contravention section 16, sub section (2), or opens or uses a railway or work in contravention of section section 19 section 20 or section 21 or re ope any railway or uses any rolling-stock in cont vention of section 24 it shall forfeit to the Gc ernment the sum of two hundred rupees every day during which the motive power r way work or rolling stock is used in contrave tion of any of those sections

Penalty for not having certain documents kept or exhibited at stations under section 47 54 or 65

89 If a railway company fails to comply w the provisions of section sub section (6), section sub-section (2), or secti 65 with respect to t books or other documer to be kept open to inspection or conspic ously posted at stations on its railway it sh forfeit to the Government the sum of fifty rupe for every day during which the default continu

Penalty for not making rules as required by section 47

90. If a railway company fails to comply w the provisions of section with respect to the maki of general rules, it shall fc feit to the Government the sum of fifty rupees every day during which the default continues

Penalty for failure to comply with decision under section 48

91 If a railway company refuses or neglec to comply with any de sion of the Governor Ger ral in Council under secti 48 it shall forfeit to the Government the sum two hundred rupees for every day during whi the refusal or neglect continues

Penalty for delay in submitting returns under section 52 or 85

92 If a railway company fails to comply w the provisions of section or section 85 with respe to the submission of a return, it shall forfeit to t Government the sum of fifty rupees for every d during which the default continues after t

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*(Chapter IX—Penalties and Offences—Sections 93 102)*

teenth day from the date prescribed for the mission of the return

3 If a railway company contravenes the provisions of section 53 or section 63, with respect to the maximum load to be carried in any wagon or truck, or the maximum mber of passengers to be carried in any com tment, or the exhibition of such load on the gon or truck or of such number in or on the partment, or knowingly suffers any person ing a wagon or truck passing over its railway contravene the provisions of the former of se sections, it shall forfeit to the Government sum of twenty rupees for every day during ich either section is contravened

enalty for neglect of isions of section 53 3 with respect to ying capacity of ng-stock.

4 If a railway company fails to comply with any requisition of the Governor General in Council under section 62 for the provision and maintenance in proper order in any train worked by it which carries passengers of such efficient ans of communication as the Governor General Council has approved it shall forfeit to the vernment the sum of twenty rupees for each n run in disregard of the requisition

enalty for failure to ply with requisi under section 62 maintenance of ns of communica between passengers railway servants

5. If a railway company fails to comply with the requirements of section 64 with respect to the reservation of compartments for females or the vision of closets therein it shall forfeit to Government the sum of twenty rupees for ry train in respect of which the default urs

nalty for failure reserve compart ts for females under ion 64

6 If a railway company omits to give such notice of an accident as is required by section 83 and the rules for the time being in force under section 84 it shall forfeit to the vernment the sum of one hundred rupees for ry day during which the omission continues

nalty for omitting to the notices of acci ts required by sec 83 and under sec 84.

7 (1) When a railway company has through any act or omission for feited any sum to the Gov nment under the foregoing provi ions of this apter the sum shall be recoverable by suit in District Court having jurisdiction in the ce where the act or omission or any part reof occurred

ecovery of penalties

(2) The suit must be instituted with the pre ous sanction of the Governor General in Coun and the plaintiff therein shall be the Secre y of State for India in Council

(3) The Governor General in Council may mit the whole or any part of any sum for feited by a railway company to the Government under the foregoing provisions of this Chapter

98 Nothing in those provisions shall be construed to preclude the Government from resorting to any other mode of proceeding instead of, or in addition to, such a suit as is mentioned in the last foregoing section, for the purpose of compelling a railway company to discharge any obligation imposed upon it by this Act

Alternative or supple mentary character of remedies afforded by the foregoing provi sions of this Chapter

*Offences by Railway Servants*

99 If a railway servant whose duty it is to comply with the provisions of section 60 negligently or wilfully omits to comply therewith he shall be punished with fine which may extend to twenty rupees

Breach of duty im posed by section 60

100 If a railway servant is in a state of intoxication while on duty, he shall be punished with fine which may extend to fifty rupees or, where the improper performance of the duty would be likely to endanger the safety of any person travelling or being upon a railway with imprisonment or a term which may extend to one year, or with fine, or with both

Drunkenness.

101 If a railway servant, when on duty endangers the safety of any person—

Endangering the safety of persons

(a) by disobeying any general rule made sanctioned published and notified under this Act or

(b) by disobeying any rule or order which is not inconsistent with any such general rule and which such servant was bound by the terms of his employment to obey and of which he had notice or

(c) by any rash or negligent act or omission,

he shall be punished with imprisonment for a term which may extend to two years or with fine which may extend to five hundred rupees or with both

102 If a railway servant compels or attempts to compel, or causes, any passenger to enter a compartment which already contains the maximum number of passengers exhibited therein or thereon under section 63 he shall be punished with fine which may extend to twenty rupees

Compelling passen gers to enter carriages already full

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Omission to give notice of accident

103. If a station master or a railway servant in charge of a section of a railway omits to give such notice of an accident as is required by section 83 and the rules for the time being in force under section 84, he shall be punished with fine which may extend to fifty rupees

Obstructing level crossing

104 If a railway servant unnecessarily—

(*a*) allows any rolling stock to stand across a place where the railway crosses a public road on the level or

(*b*) keeps a level crossing closed against the public,

he shall be punished with fine which may extend to twenty rupees

False returns

105 If any return which is required by this Act is false in any particular to the knowledge of any person who signs it, that person shall be punished with fine which may extend to five hundred rupees, or with imprisonment which may extend to one year or with both

*Other Offences*

Giving false account of goods

106 If a person requested under section 58 to give an account with respect to any goods gives an account which is materially false he and, if he is not the owner of the goods, the owner also shall be punished with fine which may extend to ten rupees for every maund or part of a maund of the goods and the fine shall be in addition to any rate or other charge to which the goods may be liable

Unlawfully bringing dangerous or offensive good upon a railway

107 If in contravention of section 59 a person takes with him any dangerous or offensive goods upon a railway or tenders or delivers any such goods for carriage upon a railway he shall be punished with fine which may extend to five hundred rupees, and shall also be responsible for any loss injury or damage which may be caused by reason of such goods having been so brought upon the railway

Needlessly interfering with means of communication in a train

108 If a passenger without reasonable and sufficient cause makes use of or interferes with any means provided by a railway administration for communication between passengers and the railway servants in charge of a train he shall be punished with fine which may extend to fifty rupees

Entering compartment reserved or already full or resisting entry into a compartment not full

109 (*1*) If a passenger having entered a compartment which is reserved by a railway administration for the use of another passenger or which already contains the maximum number of passengers exhibited th[erein] or thereon under section 63 refuses to lea[ve it] when required to do so by any railway ser[vant] he shall be punished with fine which may [ex]tend to twenty rupees

(*2*) If a passenger resists the lawful ent[ry of] another passenger into a compartment n[ot re]served by the railway administration for [the] use of the passenger resisting or not alr[eady] containing the maximum number of passe[ngers] exhibited therein or thereon under sectio[n 63] he shall be punished with fine which [may] extend to twenty rupees

Smoking

110 (*1*) If a person without the conse[nt of] his fellow passengers [if] any in the same com[part]ment smokes in any compartment except a [com]partment specially provided for the purpos[e he] shall be punished with fine which may ex[tend] to twenty rupees

(*2*) If any person persists in so smoking [after] being warned by any railway servant to d[esist] he may in addition to incurring the lia[bility] mentioned in sub section (*1*), be remove[d by] any railway servant from the carriage in w[hich] he is travelling

Defacing public notices

111 If a person without authority in [that] behalf pulls down or [wil]fully injures any boar[d or] document set up or posted by order of a [rail]way administration on a railway or any rol[ling] stock or obliterates or alters any of the le[tters] or figures upon any such board or docu[ment] he shall be punished with fine which may ex[tend] to fifty rupees

Fraudulently travelling or attempting to travel without proper pass or ticket

112 If a person [with] intent to defraud a rai[lway] administration,—

(*a*) enters in contravention of section 68 [a] carriage on a railway or

(*b*) uses or attempts to use a single pas[s or] single ticket which has already [been] used on a previous journey or in [the] case of a return ticket, a half th[ereof] which has already been so used

he shall be punished with fine which ma[y ex]tend to one hundred rupees in addition to [the] amount of the single fare for any dist[ance] which he may have travelled

Travelling without pass or ticket or with insufficient pass or ticket or beyond authorised distance

113 (*1*) If a passenger travels in a train [with]out having a proper pa[ss or] a proper ticket with hi[m or] being in or having alig[hted] from a train fails or re[fuses] to present for examin[ation] or to deliver up his pass or ticket immediate[ly on] requisition being made therefor under se[ction] 69 he shall be liable to pay, on the demar[nd of] any railway servant appointed by the rai[lway]

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*(Chapter IX —Penalties and Offences —Section 113-118)*

administration in this behalf the excess charge hereinafter in this section mentioned in addition to the ordinary single fare for the distance which he has travelled or where there is any doubt as to the station from which he started the ordinary single fare from the station from which the train originally started or if the tickets of passengers travelling in the train have been examined since the original starting of the train the ordinary single fare from the place where the tickets were examined or, in case of their having been examined more than once were last examined

(2) If a passenger travels or attempts to travel in or on a carriage, or by a train of a higher class than that for which he has obtained a pass or purchased a ticket or travels in or on a carriage beyond the place authorised by his pass or ticket, he shall be liable to pay on the demand of any railway servant appointed by the railway administration in this behalf, the excess charge hereinafter in this section mentioned, in addition to any difference between any fare paid by him and the fare payable in respect of such journey as he has made

(3) The excess charge referred to in sub section (1) and sub section (2) shall —

(a) where the passenger has immediately after incurring the charge and before being detected by a railway servant notified to the railway servant on duty with the train the fact of the charge having been incurred be one rupee, two annas or eight annas and

(b) in any other case be six rupees one rupee or three rupees

according as the passenger is travelling or has travelled or has attempted to travel in a carriage of the highest class or in a carriage of the lowest class or in a carriage of any other class or kind

Provided that such excess charge shall in no case exceed —

(a) where the liability to pay it arises under sub section (1) the amount of the ordinary single fare which the passenger incurring the charge is liable to pay under that sub section or

(b) where such liability arises under sub section (2) the amount of the difference between the fare paid by the passenger incurring the charge and the fare payable in respect of such journey as he has made

(4) If a passenger liable to pay the excess charge and fare mentioned in sub section (1) or the excess charge and any difference of fare mentioned in sub section (2) fails or refuses to pay the same on demand being made therefor under one or other of those sub sections as the case may be, the sum payable by him shall, on application made to any Magistrate by any railway servant appointed by the railway administration in this behalf be recovered by the Magistrate from the passenger as if it were a fine imposed on the passenger by the Magistrate and shall as it is recovered, be paid to the railway administration

*Transferring return half of return ticket*

114 If a person sells or attempts to sell or parts or attempts to part with the possession of the return half of a return ticket in order to enable any other person to travel therewith or purchases such half of a return ticket he shall be punished with fine which may extend to fifty rupees, and, if the purchaser of such half of a return ticket travels or attempts to travel therewith he shall be punished with an additional fine which may extend to the amount of the single fare for the return journey authorised by the ticket

*Disposal of fines under the two last foregoing sections*

115 That portion of any fine imposed under section 112 or the last foregoing section which represents the single fare therein mentioned shall as the fine is recovered be paid to the railway administration before any portion of the fine is credited to the Government

*Altering or defacing pass or ticket*

116 If a passenger wilfully alters or defaces his pass or ticket so as to render the date number or any material portion thereof illegible he shall be punished with fine which may extend to fifty rupees

*Being or suffering person to travel on railway with infectious or contagious disorder*

117 (1) If a person suffering from an infectious or contagious disorder enters or travels upon a railway in contravention of section 71 sub section (2) he and any person having charge of him upon the railway when he so entered or travelled thereon shall be punished with fine which may extend to twenty rupees in addition to the forfeiture of any fare which either of them may have paid, and of any pass or ticket which either of them may have obtained or purchased and may be removed from the railway by any railway servant

(2) If any such railway servant as is referred to in section 71 sub section (2) knowing that a person is suffering from any infectious or contagious disorder, wilfully permits the person to travel upon a railway without arranging for his separation from other passengers he shall be punished with fine which may extend to one hundred rupees

*Entering carriage in motion or otherwise improperly travelling on a railway*

118 (1) If a passenger enters or leaves or attempts to enter or leave any carriage while the train is in motion or elsewhere than at the side of the carriage adjoining the platform or other place ap

pointed by the railway administration for passengers to enter or leave the carriage, or opens the side door of any carriage while the train is in motion, he shall be punished with fine which may extend to twenty rupees.

(2) If a passenger, after being warned by a railway servant to desist, persists in travelling on the roof, steps or footboard of any carriage or on an engine, or in any other part of a train not intended for the use of passengers he shall be punished with fine which may extend to fifty rupees and may be removed from the railway by any railway servant

Entering carriage or other place reserved for females

119 If a male person knowing a carriage compartment room or other place to be reserved by a railway administration for the exclusive use of females enters the place without lawful excuse or, having entered it remains therein after having been desired by any railway servant to leave it he shall be punished with fine which may extend to one hundred rupees in addition to the forfeiture of any fare which he may have paid and of any pass or ticket which he may have obtained or purchased, and may be removed from the railway by any railway servant

Drunkenness or nuisance on a railway

120 If a person in any railway carriage or upon any part of a railway—

(a) is in a state of intoxication or

(b) commits any nuisance or act of indecency, or uses obscene or abusive language, or

(c) wilfully and without lawful excuse interferes with the comfort of any passenger or extinguishes any lamp

he shall be punished with fine which may extend to fifty rupees in addition to the forfeiture of any fare which he may have paid and of any pass or ticket which he may have obtained or purchased and may be removed from the railway by any railway servant

Obstructing railway servant in his duty

121 If a person wilfully obstructs or impedes any railway servant in the discharge of his duty, he shall be punished with fine which may extend to one hundred rupees

Trespass and refusal to desist from trespass

122 (1) If a person unlawfully enters upon a railway he shall be punished with fine which may extend to twenty rupees

(2) If a person so entering refuses to leave the railway on being requested to do so by any railway servant or by any other person on behalf of the railway administration he shall be punished with fine which may extend to fifty rupees and may be removed from the railway by such servant or other person

Disobedience of omnibus drivers to directions of railway servants.

123. If a driver or conductor of a tramcar, omnibus, carriage or other vehicle while upon the premises of a railway disobeys the reasonable directions of any railway servant or police officer, he shall be punished with fine which may extend to twenty rupees

Opening or not properly shutting gates

124 In either of the following cases, namely —

(a) if a person, knowing or having reason to believe that an engine or train is approaching along a railway, opens any gate set up on either side of the railway across a road or passes or attempts to pass or drives or takes or attempts to drive or take any animal, vehicle or other thing across the railway,

(b) if, in the absence of a gatekeeper a person omits to shut and fasten such a gate as aforesaid as soon as he and any animal vehicle or other thing under his charge have passed through the gate,

the person shall be punished with fine which may extend to fifty rupees

Cattle trespass

125 (1) The owner or person in charge of any cattle straying on a railway provided with fences suitable for the exclusion of cattle shall be punished with fine which may extend to five rupees for each head of cattle in addition to any amount which may have been recovered or may be recoverable under the Cattle trespass Act 1871

(2) If any cattle are wilfully driven or knowingly permitted to be on any railway otherwise than for the purpose of lawfully crossing the railway or for any other lawful purpose, the person in charge of the cattle or at the option of the railway administration the owner of the cattle shall be punished with fine which may extend to ten rupees for each head of cattle, in addition to any amount which may have been recovered or may be recoverable under the Cattle trespass Act, 1871

(3) Any fine imposed under this section may, if the Court so directs, be recovered in manner provided by section 25 of the Cattle trespass Act, 1871

(4) The expression "public road" in sections 11 and 26 of the Cattle trespass Act 1871, shall be deemed to include a railway and any railway servant may exercise the powers conferred on officers of police by the former of those sections

(5) The word "cattle" has the same meaning in this section as in the Cattle trespass Act, 1871

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### (Chapter IX—Penalties and Offences—Sections 126-132.)

Maliciously wrecking or attempting to wreck train

126. If a person unlawfully—

(a) puts or throws upon or across any railway any wood, stone or other matter or thing, or

(b) takes up, removes, loosens or displaces any rail, sleeper or other matter or thing belonging to any railway, or

(c) turns, moves unlocks or diverts any points or other machinery belonging to any railway or

(d) makes or shows, or hides or removes, any signal or light upon or near to any railway, or

(e) does or causes to be done or attempts to do any other act or thing in relation to any railway

with intent or with knowledge that he is likely, to endanger the safety of any person travelling or being upon the railway he shall be punished with transportation for life or with imprisonment for a term which may extend to ten years

Maliciously hurting or attempting to hurt persons travelling by railway

127 If a person unlawfully throws or causes to fall or strike at, against, into or upon any rolling stock forming part of a train any wood stone or other matter or thing with intent or with knowledge that he is likely to endanger the safety of any person being in or upon such rolling stock or in or upon any other rolling stock forming part of the same train, he shall be punished with transportation for life or with imprisonment for a term which may extend to ten years

Endangering safety of persons travelling by railway by wilful act or omission

128 If a person by any unlawful act or by any wilful omission or neglect endangers or causes to be endangered the safety of any person travelling or being upon any railway or obstructs or causes to be obstructed or attempts to obstruct any rolling stock upon any railway, he shall be punished with imprisonment for a term which may extend to two years

Endangering safety of persons travelling by railway by rash or negligent act or omission

129 If a person rashly or negligently does any act, or omits to do what he is legally bound to do and the act or omission is likely to endanger the safety of any person travelling or being upon a railway he shall be punished with imprisonment for a term which may extend to one year, or with fine, or with both

Special provision with respect to the commission by children of acts endangering safety of persons travelling by railway

130 (1) If a minor under the age of twelve years is with respect to any railway guilty of any of the acts or omissions mentioned or referred to in any of the four last foregoing sections, he shall be deemed, notwithstanding anything in section 82 or section 83 of the Indian Penal Code, to have committed an offence, and the Court convicting him may if it thinks fit, direct that the minor, if a male, shall be punished with whipping, or may require the father or guardian of the minor to execute, within such time as the Court may fix, a bond binding himself, in such penalty as the Court directs to prevent the minor from being again guilty of any of those acts or omissions

XLV of 1860.

(2) The amount of the bond, if forfeited, shall be recoverable by the Court as if it were a fine imposed by itself

(3) If a father or guardian fails to execute a bond under sub section (1) within the time fixed by the Court, he shall be punished with fine which may extend to fifty rupees

*Procedure*

Arrest for offences against certain sections

131 (1) If a person commits any offence mentioned in section 100, 101, 119, 120 121 126 127, 128 or 129 or in section 130, sub section (1) he may be arrested without warrant or other written authority by any railway servant or police officer, or by any other person whom such servant or officer may call to his aid

(2) A person so arrested shall, with the least possible delay, be taken before a Magistrate having authority to try him or commit him for trial

Arrest of persons likely to abscond or unknown

132 (1) If a person commits any offence under this Act other than an offence mentioned in the last foregoing section, or fails or refuses to pay any excess charge or other sum demanded under section 113, and there is reason to believe that he will abscond, or his name and address are unknown and he refuses on demand to give his name and address or there is reason to believe that the name or address given by him is incorrect, any railway servant or police officer, or any other person whom such railway servant or police-officer may call to his aid may, without warrant or other written authority, arrest him

(2) The person arrested shall be released on his giving bail or if his true name and address are ascertained on his executing a bond without sureties, for his appearance before a Magistrate when required

(3) If the person cannot give bail and his true name and address are not ascertained, he shall with the least possible delay be taken before the nearest Magistrate having jurisdiction

(4) The provisions of Chapters XXXIX and XLII of the Code of Criminal Procedure, 1882, shall, so far as may be, apply to bail given and bonds executed under this section

X of 1882.

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*(Chapter IX —Penalties and Offences —Sections 133-134 Chapter X —Supplemental Provisions —Sections 135 138)*

133 No Magistrate other than a Presidency Magistrate or than a Magistrate whose powers are not less than those of a Magistrate of the second class shall try any offence under this Act

Magistrates having jurisdiction under Act.

134 (1) Any person committing any offence against this Act or any rule thereunder shall be triable for such offence in any place in which he may be or which the Local Government may notify in this behalf as well as in any other place in which he might be tried under any law for the time being in force

Place of trial

(2) Every notification under sub section (1) shall be published in the local official Gazette and a copy thereof shall be exhibited for the information of the public in some conspicuous place at each of such railway stations as the Local Government may direct

## CHAPTER X

### SUPPLEMENTAL PROVISIONS

135. Notwithstanding anything to the contrary in any enactment or in any agreement or award based on any enactment, the following rules shall regulate the levy of taxes in respect of railways and from railway administrations in aid of the funds of local authorities, namely —

Taxation of railways by local authorities

(1) A railway administration shall not be liable to pay any tax in aid of the funds of any local authority unless the Governor General in Council has by notification in the official Gazette declared the railway administration to be liable to pay the tax

(2) While a notification of the Governor General in Council under clause (1) of this section is in force, the railway administration shall be liable to pay to the local authority either the tax mentioned in the notification or, in lieu thereof, such sum if any as an officer appointed in this behalf by the Governor General in Council may, having regard to all the circumstances of the case from time to time determine to be fair and reasonable

(3) The Governor General in Council may at any time revoke or vary a notification under clause (1) of this section

(4) Nothing in this section is to be construed as debarring any railway administration from entering into a contract with any local authority for the supply of water or light or for the scavenging of railway premises, or for any other service which the local authority may be rendering or be prepared to render within any part of the local area under its control

(5) 'Local authority" in this section means local authority as defined in the General Clause Act 1887, and includes any authority legal entitled to or entrusted with the control c management of any fund for the maintenanc of watchmen or for the conservancy of a river

136 (1) None of the rolling stock, machiner plant, tools, fittings, mat rials or effects used or prc vided by a railway admini tration for the purpose of the traffic on its rai way, or of its stations or workshops, shall t liable to be taken in execution of any decree c order of any Court without the previous sanctic of the Governor General in Council

Restriction on execution against railway property

(2) Nothing in sub section (1) is to be cor strued as affecting the authority of any Court t attach the earnings of a railway in executic of a decree or order

137 (1) Every railway servant shall be deeme to be a public servant fc the purposes of Chapter I of the Indian Penal Code

Railway servants to be public servants for the purposes of Chapter IX of the Indian Penal Code

(2) In the definition of legal remuneration in section 161 of that Code the word 'Goverr ment shall for the purposes of sub section (1), b deemed to include any employer of a railwa servant as such

(3) A railway servant shall not—

(a) purchase or bid for either in person or b agent in his own name or in that c another or jointly or in shares wit others any property put up to auctio under section 55 or section 56, or

(b) in contravention of any direction of th railway administration in this behal engage in trade

(4) Notwithstanding anything in section 2 of the Indian Penal Code a railway servant sha not be deemed to be a public servant for any c the purposes of that Code except those mentionec in sub section (1)

138 If a railway servant is discharged or sus pended from his office, o dies absconds or absent himself and he or his wif or widow, or any of hi family or representatives refuses or neglects, after notice in writing for that purpose to deliver up to the railwa administration or to a person appointed b the railway administration in this behalf, an station dwelling house, office or other building with its appurtenances, or any books papers o other matters, belonging to the railway adminis tration and in the possession or custody of suck

Procedure for summary delivery to railway administration of property detained by a railway servant

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*(Chapter X—Supplemental Provisions—Sections 139-145)*

railway servant at the occurrence of any such event as aforesaid, any Magistrate of the first class may, on application made by or on behalf of the railway administration, order any police officer with proper assistance to enter upon the building and remove any person found therein and take possession thereof or to take possession of the books, papers or other matters and to deliver the same to the railway administration or a person appointed by the railway administration in that behalf

Mode of signifying communications from the Governor General in Council

139 Any notice, determination, direction, requisition, appointment expression of opinion approval or sanction to be given or signified on the part of the Governor General in Council, for any of the purposes of, or in relation to, this Act or any of the powers or provisions therein contained, shall be sufficient and binding if in writing signed by a Secretary Deputy Secretary, Under-Secretary or Assistant Secretary to the Government of India, or by any other officer or servant authorised to act on behalf of the Governor General in Council in respect of the matters to which the same may relate and the Governor General in Council shall not in any case be bound in respect of any of the matters aforesaid unless by some writing signed in manner aforesaid

Service of notices on railway administrations

140 Any notice or other document required or authorised by this Act to be served on a railway administration may be served, in the case of a railway administered by the Government or a Native State on the Manager and, in the case of a railway administered by a railway company on the Agent in India of the railway company—

(*a*) by delivering the notice or other document to the Manager or Agent or

(*b*) by leaving it at his office or

(*c*) by forwarding it by post in a prepaid letter addressed to the Manager or Agent at his office and registered under Part III of the Indian Post Office Act, 1866

Service of notices by railway administrations.

141 Any notice or other document required or authorized by this Act to be served on any person by a railway administration may be served—

(*a*) by delivering it to the person, or

(*b*) by leaving it at the usual or last known place of abode of the person or

(*c*) by forwarding it by post in a prepaid letter addressed to the person at his usual or last known place of abode and registered under Part III of the Indian Post Office Act 1866

Presumption where notice is served by post

142 Where a notice or other document is served by post, it shall be deemed to have been served at the time when the letter containing it would be delivered in the ordinary course of post and in proving such service it shall be sufficient to prove that the letter containing the notice or other document was properly addressed and registered

Provisions with respect to rules

143 (*1*) A rule under section 22, section 34 or section 84 or the cancellation, rescission or variation of a rule under any of those sections or under section 47, sub section (*4*) shall not take effect until it has been published in the Gazette of India

(*2*) Where any rule made under this Act or the cancellation, rescission or variation of any such rule is required by this Act to be published in the Gazette of India it shall besides being so published, be further notified to persons affected thereby in such manner as the Governor General in Council by general or special order, directs

(*3*) The Governor General in Council may cancel or vary any rule made by him under this Act,

Delegation of powers of Governor General in Council

144. (*1*) The Governor General in Council may, by notification in the Gazette of India, invest, absolutely or subject to conditions, any Local Government with any of the powers or functions of the Governor General in Council under this Act with respect to any railway, and may, by that or a like notification, declare what Local Government shall for the purposes of the exercise of powers or functions so conferred be deemed to be the Local Government in respect of the railway

(*2*) The provisions of section 139 with respect to proceedings of the Governor General in Council shall, so far as they can be made applicable apply to proceedings of a Local Government exercising the powers or discharging the functions of the Governor General in Council in pursuance of a notification under sub section (*1*)

Representation of Managers and Agents of Railways in Courts

145. (*1*) The Manager of a railway administered by the Government or a Native State, and the Agent in India of a railway administered by a railway company may, by instrument in writing, authorise any railway servant or other person to act for or represent him in any proceeding before any Civil, Criminal or other Court

(*2*) A perso authorised by a Manager or Agent to conduct prosecutions on behalf of a

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*(Chapter X.—Supplemental Provisions.—Sections 146-150.)*

*(The First Schedule.—Enactments repealed. The Second Schedule.—Articles to be declared and insured.)*

railway administration shall, notwithstanding anything in section 495 of the Code of Criminal Procedure, 1882, be entitled to conduct such prosecutions without the permission of the Magistrate.

Power to extend Act to steam tramways.

**146.** The Governor General in Council may, by notification in the Gazette of India, extend this Act or any portion thereof to any tramway worked by steam or other mechanical power.

Power to exempt railways from Act.

**147.** The Governor General in Council may, by a like notification, exempt any railway from any of the provisions of this Act.

Matters supplemental to the definitions of railway and railway servant.

**148.** (*1*) For the purposes of section 3, clauses (*5*), (*6*) and (*7*), and sections 4 to 19 (both inclusive), 47 to 52 (both inclusive), 59, 79, 83 to 92 (both inclusive), 96, 97, 98, 100, 101, 103, 104, 107, 111, 122, 124 to 132 (both inclusive), 134 to 138 (both inclusive), 140, 141, 144, 145 and 147, the word "railway," whether it occur alone or as a prefix to another word, has reference to a railway or portion of a railway under construction and to a railway or portion of a railway not used for the public carriage of passengers, animals or goods, as well as to a railway falling within the definition of that word in section 3, clause (*4*).

(*2*) For the purposes of sections 5, 21, 83, 100, 101, 103, 104, 121, 122, 125 and 137, sub-sections (*1*), (*2*) and (*4*), and section 138, the expression "railway servant" includes a person employed upon a railway in connection with the service thereof by a person fulfilling a contract with the railway administration.

50

Amendment of the Indian Penal Code.

**149.** In sections 194 and 195 of the Indian Penal Code, for the words "by this Code or the law of England" the words "by the law of British India or England" shall be substituted.

Amendment of the Sindh Pishin Railway Act, 1887.

**150.** For that portion of the preamble to the Sindh Pishin Railway Act, 1887, which begins with the words "so far as it applies" and ends with the words "in its entirety," the words "should apply in its entirety to that part of the Sindh Pishin section of the North Western Railway which lies beyond the Province of Sindh" shall be substituted.

## THE FIRST SCHEDULE.

### ENACTMENTS REPEALED.

*(See section 2.)*

| Number and year. | Title. | Extent of repeal. |
|---|---|---|
| *Acts of the Governor General in Council.* | | |
| III of 1865 | Carriers Act, 1865 | Section 7 (so far as it relates to railways) and section 10. |
| IV of 1879 | Indian Railway Act, 1879 | The whole. |
| IV of 1883 | Indian Railways Act, 1883 | The whole. |
| XI of 1886 | Indian Tramways Act, 1886 | Section 49. |
| XX of 1886 | Upper Burma Laws Act, 1886 | So much as relates to Acts IV of 1879 and IV of 1883. |
| *Act of the Lieutenant Governor of Bengal in Council.* | | |
| II of 1882 | Bengal Embankment Act, 1882 | Section 16, and in section 17 the proviso to the first paragraph of that section, the words "or under the section last preceding," and the words "or railroad" wherever they occur. |

## THE SECOND SCHEDULE.

### ARTICLES TO BE DECLARED AND INSURED.

*(See section 75.)*

(*a*) gold and silver, coined or uncoined, manufactured or unmanufactured;

(*b*) plated articles;

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*(The Second Schedule —Articles to be declared and insured)*

) cloths and tissue and lace of which gold or silver forms part not being the uniform or part of the uniform of an officer soldier, sailor police officer or person enrolled as a volunteer under the Indian Volunteers Act, 1869 or of any public officer British or foreign entitled to wear uniform

*d*) pearls precious stones jewellery and trinkets,

*e*) watches clocks and timepieces of any description

*f*) Government securities

*g*) Government stamps

*h*) bills of exchange hundis promissory notes bank notes and orders or other securities for payment of money

*i*) maps writings and title deeds

*j*) paintings engravings lithographs photographs carvings, sculpture and other works of art

(*k*) art pottery and all articles made of glass, china or marble

(*l*) silks in a manufactured or unmanufactured state, and whether wrought up or not wrought up with other materials

(*m*) shawls

(*n*) lace and furs

(*o*) opium

(*p*) ivory ebony coral and sandalwood

(*q*) musk sandalwood oil and other essential oils used in the preparation of *itr* or other perfume

(*r*) musical and scientific instruments

(*s*) any article of special value which the Governor General in Council may by notification in the Gazette of India add to this schedule

G HARVEY JAMES
*Secy to the Govt of India*




GOVERNMENT OF INDIA

## LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March, 1890 and is hereby promulgated for general information —

### ACT NO X OF 1890

*An Act to amend Act XXV of 1867*

WHEREAS it is expedient to amend Act XXV of 1867 (*an Act for the regulation of Printing presses and Newspapers for the preservation of copies of books printed in British India and for the registration of such books*) It is hereby enacted as follows —

Repeal of part of preamble to Act XXV 1867

1 In the preamble to the said Act the word ' three is hereby repealed

Repeal of part of section 1 Act XXV 1867

2 In section 1 of the said Act in the definition of the word ' Magistrate the words ' and a Justice of the Peace are hereby repealed

Amendment of section 6 Act XXV 1867

3 In section 6 of the said Act for the words other Court within the local limits of whose ordinary original civil jurisdiction the words ' other principal Civil Court of original jurisdiction for the place where shall be substituted

Substitution of new Part for Part III Act XXV 1867

4 For Part III (sections 9 10 and 11) of the said Act the following shall be substituted namely —

"PART III

' DELIVERY OF BOOKS

Copies of books printed after commencement of Act to be delivered gratis to Government

' 9 Printed or lithographed copies of the whole of every book which shall be printed or lithographed in British India after this Act shall come into force together with all maps prints or other engravings belonging thereto finished and coloured in the same manner as the best copies of the same, shall notwithstanding any agreement (if the book be published) between the printer and publisher thereof, be delivered by the printer at such place and to such officer as the Local Government shall by notification in the official Gazette from time to time direct and free of expense to the Government as follows that is to say —

(*a*) in any case within one calendar month after the day on which any such book shall first be delivered out of the press, one such copy and,

(*b*) if within one calendar year from such day the Local Government shall require the printer to deliver other such copies not exceeding two in number then within one calendar month after the day on which any such requisition shall be made by the Local Government on the printer another such copy or two other such copies as the Local Government may direct,

the copies so delivered being bound, sewed or stitched together and upon the best paper on which any copies of the book shall be printed or lithographed

The publisher or other person employing the printer shall, at a reasonable time before the expiration of the said month supply him with all maps prints and engravings finished and coloured as aforesaid which may be necessary to enable him to comply with the requirements aforesaid

' Nothing in the former part of this section shall apply to—

(*i*) any second or subsequent edition of a book in which edition no additions or alterations either in the letter press or in the maps prints or other engravings belonging to the book have been made and a copy of the first or some preceding edition of which book has been delivered under this Act or

(*ii*) any periodical work published in conformity with the rules laid down in section 5 of this Act

Receipt for copies delivered under last foregoing section

' 10 The officer to whom a copy of a book is delivered under the last foregoing section shall give to the printer a receipt in writing therefor

Disposal of copies delivered under section 9

' 11 The copy delivered pursuant to clause (*a*) of the first paragraph of section 9 of this Act shall be disposed of as the Local Government shall from time to time determine

"Any copy or copies delivered pursuant to clause (*b*) of the said paragraph shall be trans

mitted to the British Museum or the Secretary of State for India, or to the British Museum and the said Secretary of State, as the case may be'

Substitution of new sections for sections 16 and 17 Act XXV 1867

5. For sections 16 and 17 of the said Act the following shall be substituted, namely —

Penalty for not delivering books or not supplying printer with maps

'16 If any printer of any such book as is referred to in section 9 of this Act shall neglect to deliver copies of the same pursuant to that section he shall for every such default forfeit to the Government such sum not exceeding fifty rupees as a Magistrate having jurisdiction in the place where the book was printed may on the application of the officer to whom the copies should have been delivered or of any person authorised by that officer in this behalf, determine to be in the circumstances a reasonable penalty for the default and in addition to such sum such further sum as the Magistrate may determine to be the value of the copies which the printer ought to have delivered

"If any publisher or other person employing any such printer shall neglect to supply him, in the manner prescribed in the second paragraph of section 9 of this Act with the maps prints or engravings which may be necessary to enable him to comply with the provisions of that section such publisher or other person shall for every such default forfeit to the Government such sum not exceeding fifty rupees as such a Magistrate as aforesaid may, on such an application as aforesaid determine to be in the circumstances a reasonable penalty for the default, and, in addition to such sum such further sum as the Magistrate may determine to be the value of the maps prints or engravings which such publisher or other person ought to have supplied

Recovery of forfeitures and disposal thereof and of fines

17 Any sum forfeited to the Government under the last foregoing section may be recovered, under the warrant of the Magistrate determining the sum or of his successor in office, in the manner authorised by the Code of Criminal Procedure for the time being in force and within the period prescribed by the Indian Penal Code for the levy of a fine

X of ... XLV

'All fines or forfeitures under this Part of this Act shall when recovered be disposed of as the Local Government shall from time to time direct

Amendment of section 18 Act XXV 1867

6 In section 18 of the said Act there shall be substituted for the words and figure 'pursuant to section 9 the words letter and figure pursuant to clause (a) of the first paragraph of section 9, and for the words copies thereof in manner aforesaid the words, letter and figure ' copy thereof pursuant to clause (a) of the first paragraph of section 9

Repeal of section 22 Act XXV 1867

7 Section 22 of the said Act is hereby repealed

S HARVEY JAMES

*Secretary to the Government of India*

GOVERNMENT OF INDIA

## LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March 1890 and is hereby promulgated for general information —

## ACT No XI OF 1890

*An Act for the Prevention of Cruelty to Animals*

WHEREAS it is expedient to make further provision for the prevention of cruelty to animals It is hereby enacted as follows —

*Title extent and commencement and repeal of other enactments*

1 (*1*) This Act may be called the Prevention of Cruelty to Animals Act 1890

(*2*) This section extends to the whole of British India and the Local Government may by notification in the official Gazette extend on and from a date to be specified in the notification the whole or any part of the rest of this Act to any such local area as it thinks fit

(*3*) When any part of this Act has been extended under sub section (2) to a local area the Local Government may by notification in the official Gazette direct that the whole or any part of any other enactment in force in the local area for the prevention of cruelty to animals shall except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings commenced cease to have effect in the local area and such whole or part shall cease to have effect accordingly until the Local Government by a like notification otherwise directs

(*4*) The Local Government may cancel or vary a notification under sub section (*2*) or sub section (*3*)

*Definitions*

2 In this Act unless there is something repugnant in the subject or context —

(*1*) animal means any domestic or captured animal and

(*2*) "street includes any way road lane, square court, alley, passage or open space, whether a thoroughfare or not, to which the public have access

*Penalty for cruelty to animals in public places and for sale of animals killed with unnecessary cruelty*

3 If any person in any street or in any other place whether open or closed to which the public have access or within sight of any person in any street or in any such other place,—

(*a*) cruelly and unnecessarily beats over drives overloads or otherwise ill treats any animal or

(*b*) binds or carries any animal in such a manner or position as to subject the animal to unnecessary pain or suffering or

(*c*) offers exposes or has in his possession for sale any live animal which is suffering pain by reason of mutilation starvation or other ill treatment or any dead animal which he has reason to believe to have been killed in an unnecessarily cruel manner

he shall be punished with fine which may extend to one hundred rupees or with imprisonment for a term which may extend to three months or with both

*Penalty for practising phuka*

4 If any person performs upon any cow the operation called phuká he shall be punished with fine which may extend to one hundred rupees or with imprisonment which may extend to three months or with both

*Penalty for killing animals in unnecessarily cruel manner*

5 If any person kills any animal in an unnecessarily cruel manner, he shall be punished with fine which may extend to two hundred rupees or with imprisonment for a term which may extend to six months or with both

*Penalty for employing animals unfit for labour*

6 (*1*) If any person employs in any work or labour any animal which by reason of any disease infirmity wound sore or other cause is unfit to be so employed or permits any such unfit animal in his possession or under his control to be so employed he shall be punished with fine which may extend to one hundred rupees

(*2*) The Local Government may by general or special order appoint places to be infirmaries for the treatment and care of animals in respect of which offences against sub section (*1*) have been committed

(*3*) The Magistrate before whom a prosecution for such an offence has been instituted may direct that the animal in respect of which the

offence is alleged or proved to have been committed shall be sent for treatment and care to an infirmary and be there detained until it is in his opinion, or in the opinion of some other Magistrate, again fit for the work or labour on which it has been ordinarily employed

(4) The cost of the treatment feeding and watering of the animal in the infirmary shall be payable by the owner of the animal according to such scale of rates as the District Magistrate or in the case of an infirmary in a Presidency town the Commissioner of Police may from time to time prescribe

(5) If the owner refuses or neglects to pay such cost and to remove the animal within such time as a Magistrate may prescribe the Magistrate may direct that the animal be sold and that the proceeds of the sale be applied to the payment of such cost

(6) The surplus if any, of the proceeds of the sale shall on application made by the owner within two months after the date of the sale be paid to him but the owner shall not be liable to make any payment in excess of the proceeds of the sale

Penalty for permitting diseased animals to go at large or to die in public places

7 If any person wilfully permits any animal of which he is the owner to go at large in any street while the animal is affected with contagious or infectious disease or without reasonable excuse permits any diseased or disabled animal of which he is the owner to die in any street he shall be punished with fine which may extend to one hundred rupees

Search warrants

8 (1) If a Magistrate of the first class Subdivisional Magistrate Commissioner of Police or District Superintendent of Police upon information in writing and after such inquiry as he thinks necessary, has reason to believe that an offence against section 4, section 5 or section 6 is being or is about to be or has been committed in any place he may either himself enter and search or by his warrant authorise any police officer above the rank of a constable to enter and search the place

(2) The provisions of the Code of Criminal Procedure 1882 relating to searches under that Code shall, so far as those provisions can be made applicable apply to a search under subsection (1)

X of

Limitation for prosecutions

9 A prosecution for an offence against this Act shall not be instituted after the expiration of three months from the date of the commission of the offence

Destruction of suffering animals

10 When any Magistrate Commissioner of Police or District Superintendent of Police has reason to believe that an offence against this Act has been committed in respect of any animal, he may direct the immediate destruction of the animal if in his opinion its sufferings are such as to render such a direction proper

Saving with respect to religious rites and usages

11 Nothing in this Act shall render it an offence to kill any animal in a manner required by the religion or religious rites and usages of any race sect, tribe or class

Provision supplementary to section 1 with respect to extent of Act

12 Notwithstanding anything in section 1 sections 9 10 and 11 shall extend to every local area in which any section of this Act constituting an offence is for the time being in force

S HARVEY JAMES,

*Secretary to the Government of India*

GOVERNMENT OF INDIA

## LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March 1890 and is hereby promulgated for general information —

### ACT NO XII OF 1890

*An Act to amend the Indian Tariff Act 1882*

WHEREAS it is expedient to amend the Indian Tariff Act 1882 It is hereby enacted as follows —

Amendment of Second Schedule Act XI 1882

1 In No 2 of the Second Schedule to the Indian Tariff Act 1882 as amended by Act II of 1887 (*an Act to amend the Sea Customs Act, 1878 the Excise Act 1881 and the Indian Tariff Act 1882*)—

(*a*) ' R6 shall be substituted for ' R5 in the fifth column as the rate of duty to be levied and collected per Imperial Gallon or six quart bottles of Liqueurs and

(*b*) for the following namely —

| No | Names of Articles | Per | Tariff Valuation | Rate of Duty |
|---|---|---|---|---|
| * | * | * | * | * |
| | Spirit when so used n a proportion of twenty per cent and upwards | Imperial Gallon or six quart bottles of the strength of London proof | | R5 and the duty to be increased or reduced in proportion as the strength exceeds or is less than London proof |
| | Spirit perfumed in wood or in bottles | Imperial Gallon or six quart bottles | | R7 8 |
| | Spirit other sorts | Imperial Gallon or six quart bottles of the strength of London proof | | R5 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof |

there shall be substituted the following namely —

| No | Names of Articles | Per | Tariff Valuation | Rate of Duty |
|---|---|---|---|---|
| * | * | * | * | * |
| | Spirit when so used in a proportion of twenty per cent and upwards | Imperial Gallon or six quart bottles of the strength of London proof | | R6 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof |
| | Spirit perfumed in wood or in bottles | Imperial Gallon or six quart bottles | | R8 |
| | Spirit other sorts | Imperial Gallon or six quart bottles of the strength of London proof | | R6 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof |

S HARVEY JAMES

*Secretary to the Government of India*

IV G

## STATEMENT OF OBJECTS AND REASONS

THE present rate of duty on imported spirit is R5 a gallon of the strength of London proof It is proposed in the present Bill to raise the rate of duty to R6 a gallon In some Provinces the rates of duty on country spirit have been raised so high that, if any further increase is made, such spirit will be unfairly handicapped in comparison with imported spirit paying a duty of R5 a gallon It is the policy of the Government of India to impose as high a duty on country spirit as it will bear and it has therefore become necessary to raise the duty on imported spirit, in order to permit of the duty being raised on country spirit It is also considered desirable to discourage the import of cheap and deleterious European spirit, while imported spirit of a better class can, it is believed, bear a higher rate of duty without rendering the price of it prohibitive to the classes which use it

It is necessary to raise the rate of duty on perfumed spirit from R7 8 a gallon to R8 when the duty on ordinary spirit is raised as above proposed

It is estimated that the proposed increase of duty will add nine lakhs of rupees yearly to the public revenue

D BARBOUR

*The 21st March, 1890*

S HARVEY JAMES,
*Secretary to the Government of India*




SUPPLEMENT TO

# The Gazette of India.

No 12 } CALCUTTA SATURDAY MARCH 22 1890


## OFFICIAL PAPERS

*A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such Official Papers and information as the Government of India may deem it beneficial to the Public and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.*

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GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT

# FINANCIAL STATEMENT for 1890-91

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# FINANCIAL STATEMENT for 1890-91

## PART I

## IMPERIAL REVENUE AND EXPENDITURE

### Preliminary

THE Financial Statement for the coming year has been divided into two Parts Part I deals with the financial position of the Government of India and takes into account only the Imperial Revenue and Expenditure as distinguished from that which is Provincial or Local, Part II contains an explanation of the Indian Budget as a whole This change has been made with the object of presenting an outline of the financial position which will be sufficient for the ordinary reader Such an outline will be found in Part I Those who desire fuller information will find it in the second Part of the Statement

### Section I —Accounts of 1888-89

2 Since the last Financial Statement was made the Accounts of the year 1888 89 have been finally closed They show a surplus of Rx 37,000

The Budget Estimate of that year, framed in March 1888 showed a deficit of Rx 698 000 The Revised Estimate of the year, framed in March 1889 showed a reduced deficit of Rx 201,700, the Accounts, as I have just said, show that the year has closed with a surplus of Rx 37,000

The improvement in the financial position during 1888 89 is satisfactory but the important question of to day is the position of the finances during the current and the coming year

### Section II —Financial position of 1889-90 and 1890-91

3 The Estimate of the current year, as framed in March last, showed a surplus of Rx 106 300

The Revised Estimate if compiled in the same way as the Budget Estimate would now show a surplus of Rx 2 733 200 and the Estimate of the coming year would show a surplus of Rx 304 900 Certain special arrangements are proposed which will affect the surplus of 1889 90 and of 1890 91, but it will be convenient to keep these arrangements out of sight until it has been explained how it happens that the Budget surplus of the current year has grown into Rx 2 733 200, while the Estimate of the year 1890 91, if compiled on the same basis, would show a surplus of only Rx 304 900 Indian finance is subject from year to year to disturbing causes which have a serious temporary effect and for this reason a surplus in any year can no more be said to prove that the finances are in a sound state, than a deficit in a single year can be held to prove that their condition is unsound It is important that it should be clearly understood whether the high or low surplus, or it may be deficit of any year is due to permanent or temporary causes, and I shall endeavour to explain to what extent the improvement in the financial position is due to lasting influences and to what extent it is only temporary

4 In the first place I propose to offer a few remarks on the subject of Exchange, so as to clear that question out of the way at the beginning I have seen it stated that the improvement in the current year is largely or mainly due to the rise in the rate of Exchange This is not the case The rate of Exchange taken in the Budget Estimate was 1s 4 38*d* = one rupee Although

the rate of Exchange is now considerably higher than that rate, it was lower during a large portion of the year, and the average rate of Exchange for the whole year 1889 90 is now taken at only 1*s* 4 552*d* per rupee The rise is therefore only slightly greater than one sixth of a penny per rupee The rate of Exchange affects so many of our transactions that it would be a difficult and tedious task to calculate precisely the amount of improvement which a rise of one sixth of a penny per rupee has produced For present purposes it will be sufficient to put the improvement at Rx 200,000 in round numbers In the explanation I am about to give I shall distribute this improvement of Rx 200,000 among the several heads affected

5 Although the improvement in the position has not been mainly due to the rise in Exchange, the cessation of the long continued fall in the gold value of the rupee has been a most welcome relief to the finances From 1873 to 1890 there have only been two other years (1879-80 and 1883 84) in which the actual rate of Exchange exceeded or was equal to the rate taken in the Budget, and the average yearly fall from 1873 74 to 1889 90 has been 36 of a penny per rupee or more than twice the rise in the current year

Although the cessation of the hitherto continuous fall in the value of the rupee measured in gold has greatly improved the financial position for the time being, the uncertainty as to the future relations of the precious metals constitutes a very serious danger and one which it would be worth our while to make great sacrifices to escape The future of the Currency question appears to rest at the present time in the hands of the United States of America

6 The chief improvement in the current year appears under the head of Opium There is an increase of Rx 286 400 in Opium Revenue, there is a decrease of Rx 708 800 in Opium Expenditure The total improvement under Opium is consequently Rx 995,200 In the Budget Estimate the price of Bengal Opium was taken at R1 070 a chest It has proved to be R1,136, this accounts for the improvement in Opium Revenue, an improvement which I regret to say is not likely to be maintained during the coming year as the price of Bengal opium at this month s sale was only R1,040 a chest, though the market price has since risen

The decrease in Expenditure is due to a poor crop of Bengal opium The total crop of Bengal opium is purchased by Government at a fixed price per seer A good crop means heavy expenditure in the purchase of opium a poor crop means a saving in expenditure The quantity of opium produced in any season does not immediately affect the quantity of opium which is sold is some time elapses before the new crop comes into the market and Government maintains a reserve with the object of equalizing the quantity sold from year to year As it happens, the bad crop of the year has not done us material injury, because the reserve of opium was very high and is still sufficient The improvement under Opium in the current year must be considered as merely temporary In a series of years we shall no doubt get average crops, and the present selling price of opium is much below the average price of the year about to close

7 In addition to the improvement under Opium, there has been, during the current year, a very satisfactory increase of revenue under what is known as the other Principal Heads of Revenue, which include Land Revenue, Salt, Excise Stamps, Provincial Rates, Customs Assessed Taxes, Forests, Registration and Tributes from Native States This increase is partly Imperial, partly Provincial, partly Local

The large improvement in Revenue which is shown under the Principal Heads of Civil Revenue (excluding Opium) is of a permanent nature, or in other words we can safely reckon on obtaining the same increase in future years If there is any falling off under some heads it will be balanced by increase under other heads This improvement amounts to Rx 766,500 on Imperial account and

is mainly due to an increase of Rx 298,400 under Land Revenue, of Rx 149,600 under Salt, of Rx 79,100 under Excise, of Rx 31,500 under Stamps, of Rx 69,600 under Customs, and of Rx 112,700 under Forests

The improvement under Opium and the growth of Revenue under the other Principal Heads accounts in all for an improvement of Rx 1,761,700 in 1889 90, of which more than 40 per cent is a permanent increase of the public revenue, the rest being temporary

8 On Special Defences, there has been a reduction of expenditure amounting to Rx 344,500 which merely represents postponement of charges which will be incurred hereafter, and under Interest not charged against Railways and Canals there has been a net improvement of Rx 230,900 The improvement in the net Interest charge is due to the high rate of interest obtained by the Secretary of State on that portion of his cash balance which he was able to invest to the saving from the issue of a loan of 2 crores very nearly at par last year as compared with the estimated charge for the issue of a loan of 2½ crores at a discount to the rise in Exchange, and to other causes

There has also been a net improvement of Rx 118 600 under Army, notwithstanding the expenditure on the Chin Lushai Expedition, and of Rx 73,900 in the Railway Account Under all other heads there is a net improvement of Rx 97,300 The total net improvement of the year is Rx 2 626 900

9 The explanation of the large surplus in 1889 90 may then be briefly stated as follows in the current year Opium has given a net improvement of Rx 995 200, other Principal Heads of Revenue have given an improvement of Rx 766,500, Special Defences show a reduction of expenditure amounting to Rx 344,500, Interest gives an improvement of Rx 230 900 All other heads give a further net improvement of Rx 289,800 The total net improvement of the year is Rx 2,626,900, and adding the Budget surplus of Rx 106,300, the surplus with which the year is expected to close is estimated at Rx 2,733 200 Of this net improvement of Rx 2 626,900, about Rx 200,000 has been caused by the rise in Exchange, which has favourably affected Revenue and Expenditure under various heads As the Accounts almost invariably show a better result than the Revised Estimate, I have little doubt that this surplus will be found to have been exceeded when the accounts of the year are finally closed

10 We are now in a position to explain in a few words why the surplus of 1890 91 is so small as compared with that of 1889 90 In the first place we lose the temporary increase from Opium to which I have just referred, the loss on this account is actually Rx 992,400, in the next place, we receive in 1889 90 a special contribution from Local Governments of Rx 490 000, there is no such contribution in 1890 91 in the third place the Budget Estimate of net Military Expenditure in 1890 91 shows an increase over the Revised Estimate of no less than Rx 611,000 On these three accounts—Opium, Contribution from Local Governments, and Military Expenditure—the financial position of 1890 91 is worse than that of 1889 90 by no less than Rx 2 093,400 Adding to this a net falling off under Interest of Rx 113,400 and an increase of expenditure amounting to Rx 133,900 under Special Defences, we get a falling off of Rx 2,340,700 The surplus of 1889-90 being Rx 2,733 200 this deterioration of Rx 2,340,700 would of itself be sufficient to cause the large surplus of 1889-90 to be replaced by a surplus of Rx 392,500 It so happens that under all other heads there is a net deterioration of Rx 87,600, which reduces the surplus to Rx 304,900

11 Although the net deterioration under the heads to which I have just referred is only Rx 87,600 there are considerable fluctuations under particular heads Thus the increase of Revenue under Principal Heads, excluding Opium is no less than Rx 171,500, of which nearly Rx 100,000 is due to the raising of the duty on imported spirit and the imposition of a duty on beer brewed in India There is also a moderate increase of net revenue from Railways and Irrigation

while there is an increase in expenditure of Rx 85,000 on account of the coming Census, and a reduction in Miscellaneous receipts of Rx 53,500

12 The increased expenditure on the Army in 1890 91 is due to the purchase of Magazine rifles and ammunition for them, to the cost of 21 more batteries of 12 pr breech loading guns, to the purchase of machinery for making ammunition for the guns in India, and to the provision of Rx 200,000 for the Chin Lushai expedition and of Rx 60 000 to complete the arrangements for prompt mobilisation of the 1st Army Corps The total cost on the accounts I have stated is no less than Rx 1 361,300

13 Summing up the whole case and putting aside all matters of minor importance it may be said that in 1889 90 we have a large surplus owing to a temporary improvement under Opium, to a general growth of revenue which will be maintained and will affect future years to short expenditure on Special Defences and in connection with the Army, to reduction in the Interest charge, to improvements in the Railway Revenue Account and to a rise in the rate of Exchange In 1890 91 we have only a moderate surplus, because we lose the temporary improvement under Opium, because we no longer receive the special contribution of Rx 490 000 from Local Governments, because there are special demands in connection with the equipment of the Army, and because there is an increase in the net Interest charge, as well as an increase in the expenditure on Special Defences

## Section III —Proposals in connection with the Grant for Famine Relief and Insurance

14 It will be seen from what I have just said that the estimates for next year would have shown a very considerable surplus but for the heavy and special demands that have fallen on them in connection with the Army These special demands come to no less than Rx 1,361,300, exclusive of a provision of Rx 892 300 on account of Special Defences It is reasonably certain that there will be special demands of a somewhat similar nature in 1891 92 but it is not probable that they will be so heavy as in the coming year Nor are the finances of 1891 92 exposed to any special dangers so far as can now be seen other than those vicissitudes which must always attend Indian finance On the other hand we may look forward during 1890 91 to the normal growth of revenue There are, therefore, strong grounds for holding that in 1891 92 we shall at least find ourselves in a position of comparative ease, with a surplus in hand, moderate in amount, but sufficient to allow of some improvement in financial conditions

15 In view of this comparatively favourable prospect the Government of India has decided to anticipate the future to some extent and to take immediate steps for the partial restoration of the Famine Grant This can be done by measures which I shall now explain, but in the first place I propose to refer briefly to the nature of the Famine Grant and its history

The policy of strengthening the finances in connection with Famine was originally adopted in order to protect the country against the financial effects of Famine It was calculated that Famine would cost, either directly in expenditure intended to relieve distress, or indirectly through loss of revenue, no less than Rx 15 000 000 every ten years, and it was therefore decided that in ordinary years the Government should take measures for providing a surplus of Rx 1 500 000 This surplus would be used either to reduce debt directly by buying up and cancelling public obligations, or to indirectly reduce debt by diminishing borrowing

16 It has been sometimes assumed that the object of this policy was the provision of funds for the actual relief in time of famine of persons who were in distress, and it was argued that when the money so provided was no longer

available, the people could not be relieved in case of famine, and must perish This was not the case Whether a surplus exists or not the Government recognises its obligations in case of famine, and the actual amount of cash in the treasury is regulated from time to time by considerations which are quite independent of the absorption or maintenance of the Famine Grant The objects which the Famine Grant is intended to secure are purely financial So long as it is maintained we have in ordinary years a surplus of Rx 1,500,000 and this surplus of Rx 1,500,000 in ordinary years will, it may reasonably be hoped, balance the deficits which must occur from time to time in a country of which the financial conditions are so uncertain The policy of maintaining a surplus in ordinary years was devised with special reference to the injurious effect on the finances which is produced by famine, but in practice it is an insurance against temporary financial disaster of any kind because to strengthen the finances by creating a surplus has precisely the same effect whatever may be the object of those who take measures to strengthen them In any case the finances are strengthened and are able to better meet any special demands on them

17 The misapprehension as to the nature and effects of the Famine Grant seems to have arisen, to some extent from the manner in which the policy was carried out in years subsequent to its first adoption The Famine surplus was intended, in the first instance, to operate in the direction of reducing debt At a subsequent period it was decided to use one half of it for the construction of Railways and Canals which would protect the country from famine I think this was, under the circumstances of the case, a wise and prudent measure but it was a slight departure from the objects of the original policy These were, as I have said purely financial In so far as the Protective Canals and Railways constructed from the Famine Grant returned a fair profit, or lessened the cost of relieving famine, in so far the original purpose of strengthening the finances was maintained In so far as they failed to return this profit the original purpose was departed from On the other hand it was an important consideration that the construction of these Railways and Canals might have the effect of mitigating famine to the extent of preserving human life, which would otherwise have been lost

18 The Government of India was willing in past years to go further in the direction of using the Famine Grant for the construction of Protective Works than was actually done, and would have appropriated it to meet any loss that might arise on Protective Railways constructed by means of borrowed money in 1886 the Secretary of State did actually agree that the interest charge on the Indian Midland and the Bengal Nagpur Railways should be a charge against the Famine Grant These Railways were held to be of importance for the protection of the country against famine, and it was only on the understanding I have stated that their construction was sanctioned The decision of the Secretary of State is contained in a Despatch which is published as an Appendix to this Statement This matter has somewhat fallen out of sight in recent years, because shortly after the decision of the Secretary of State was given the financial difficulties of the Government became so great that the Famine Grant was practically abolished for the time and there was no special reason for calling attention to the fact that a portion of it went to meet the loss on the Indian Midland and Bengal Nagpur Railways

19 The Government of India and the Secretary of State have, however, always attached importance to the maintenance of the Grant for Famine Relief and Insurance If the Indian finances show bare equilibrium in normal years the deficits of bad years can only be met by borrowing such borrowing must in time lead to a large growth of debt incurred for non productive purposes

The provision of what is really a yearly surplus of Rx 1,500,000 is the most effective means of preventing the growth of debt of this character

20 The manner in which it is proposed to partially restore the Famine Grant at once will now be explained

We receive this year a special contribution of Rx 490 000 from Local Governments This transaction is carried out by debiting the amount to the balances of Local Governments and crediting it to the Government of India It is practically the same thing to all parties whether the transaction is carried out this month or next month The credit is therefore postponed till next month, and the effect on the finances is to diminish our surplus of this year by Rx 490 000 and to increase that of next year by an equal amount

After this change is made there will be a surplus of Rx 2 243,200 in 1889 90 and of Rx 794 900 in 1890 91 In both these years a certain amount of expenditure s already shown under the Grant for Famine Relief and Insurance, partly on account of the construction of Protective Canals and partly for relief of distress Of the surplus of 1889 90, a sum of Rx 433,500 will be utilised to raise the total Famine Grant to Rx 600,000, of the surplus of 1890 91, a sum of Rx 524 500 will be utilised to raise the Famine Grant of that year to a like amount The surplus of the Revised Estimate will then stand at Rx 1,809,700 and the surplus of the Budget Estimate of 1890 91 will be Rx 270 400

The amount provided to meet the net charge on account of the Indian Midland Railway and the Bengal Nagpur Railway is Rx 458,100 in 1889 90, and Rx 432 800 in 1890 91

The final result then of the policy which the Government of India has decided to adopt is that in the current year we have provided in all Rx 1 058,100 (Rx 600,000 *plus* Rx 458 100) on accoun of the Famine Grant, that in the coming year we have provided Rx 1 032 800 (Rx 600,000 *plus* Rx 432,800), on the same account, and that we have nevertheless a surplus of Rx 1 809,700 in 1889 90 and of Rx 270 400 in 1890 91 these surpluses are available for the reduction of borrowing and will in practice be used for that purpose

The sums provided under the Grant for Famine Relief and Insurance *plus* the sums that go to meet the net charge on the Indian Midland and Bengal Nagpur Railways, together with the surpluses of the current and coming years, amount to Rx 4,171,000 in the aggregate, so that, practically, the Famine Grant has been more than restored for the years 1889 90 and 1890 91, as we have in the two years a sum of Rx 4 171,0 00 available for the purposes for which the policy of the yearly grant of Rx 1,500,000 for Famine Relief and Insurance was adopted

## Section IV —Practical Results of the Policy now adopted

21 The general effect on our borrowing of the surpluses of 1889 90 and 1890 91 which amount to Rx 2,080,100 and of the sums now set aside for Reduction of Debt, amounting to Rx 958,000, making Rx 3,038,100 in all, is shown by the following facts

The Government of India has arranged to spend in 1890 91 the sum of Rx 3,750 000 on the construction of Railways and Canals, not chargeable against Revenue

Under ordinary circumstances we must have borrowed largely in the open market on this account As our balances now stand we expect to be able to find this sum of Rx 3,750,000 in addition to Rx 907,000, on account of loans to be made by Government for local purposes, without raising a loan this year This result is mainly due to the existence of the sum of Rx 3,038,100 to which I have just referred, which enables us to avoid borrowing a like amount and in this way effects a permanent saving of about Rx 120,000 yearly in interest To this extent the finances of the country have been strengthened

22 A further advantage of the improvement that has occurred in the financial position is that it is unnecessary at the present time to revise the financial relations between the Imperial Government and the Provincial Governments The present contracts can be left to run their course, and the relations between the Local and Imperial Governments can be settled in 1892 and included in the contracts that will then be made

## Section V —Financial Prospects in the Future

23 In the Statement of last year I made the following remarks on the financial position of the Government of India "My deliberate conclusion is, that while there is every need for economy and for husbanding our revenue, there is no ground for despondent or pessimist views Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India It is true that the surplus which we have been able to show in the Estimates is only Rx 106 300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890 91 will show decided improvement" These remarks were not universally accepted those who had previously taken a pessimist view of Indian finance were not prepared to admit that there were signs of improvement The progress made in the current year, however, confirms the soundness of the opinion I expressed in March last Only twelve months have elapsed since I ventured to make that prophecy, and the signs of improvement are unmistakable

In 1889-90 and 1890 91 we have partially restored the grant for Famine Relief and Insurance, we have a large surplus in 1889 90, and a moderate surplus in 1890 91 after making provision for altogether special demands for the equipment of the Army Although the coming year is unlikely to prove so prosperous from a financial point of view as 1889 90, I look forward, in the absence of unforeseen disaster, to still further improvement in 1891 92

24 But my remarks regarding the signs of improvement in the finances had another effect which I did not anticipate at the time It was assumed in some quarters that I was of opinion that the financial position was in all respects thoroughly satisfactory, and that the Government of India might at once with safety enter upon schemes which their promoters held would have the best effects on the country, but which certainly involved very heavy expenditure at the outset Nothing was further from my intention than to convey any such impression, or to give the slightest encouragement to those who wish to mortgage the future of our finances for the sake of entering upon hazardous speculations

I said last year that there were signs of improvement I say now that my forecast has been borne out by the facts of the year about to close, and that there are good grounds for expecting further improvement in the coming year, but I fully recognise that we have difficulties of no slight magnitude still to meet, thatt he finances are exposed to many dangers, and that unforeseen disaster might for a time upset our calculations There is every need for caution and for economy, and I should greatly regret if anything I now say or have said in the past, conveyed the impression that the Government of India is in a position to embark on a policy of adventure of any description

# PART II.

## IMPERIAL, PROVINCIAL, AND LOCAL FINANCE

### Section I —Accounts of 1888 89

In the Revised Estimates of 1888 89 prepared in March last the Revenue of that year was taken at Rx 81,585 500 and the Expenditure, including outlay on Special Defence Works at Rx 81,787,200, the net result being an anticipated deficit of Rx 201 700

As the accounts were compiled, it was seen that the year would close with a small surplus, and this fact was brought to notice in the Financial Statement presented to Parliament by the Under Secretary of State for India

2 The actual figures of the accounts for 1888 89 as now finally closed, are—Revenue Rx 81,696,678 and Expenditure Rx 81,659,660, showing a surplus of Rx 37,016 The following statement compares the Actuals for 1888 89 with the Revised Estimate, and complete details will be found in the Appropriation Audit Report published in the *Gazette of India* of 8th March 1890

| | | 1888 89 | | Accounts Better | Accounts Worse |
|---|---|---|---|---|---|
| | | Revised Estimate | Accounts | | |
| **Revenue** | | | | | |
| India (Imperial Provincial and Local) | Rx | 81 1[illegible] 1[illegible]0 | 81 [illegible]12 210 | 106 110 | |
| England | £ | 27 2[illegible]0 | 33[illegible] 631 | 3 431 | |
| Exchange | Rx | 152 2[illegible]0 | 153 837 | 1 637 | |
| Total | Rx | 81 585 500 | 81 69[illegible] 678 | 111 1[illegible]8 | |
| **Expenditure** | | | | | |
| India— | | | | | |
| Imperial | Rx | 3[illegible] 6[illegible]1 100 | 37 556 716 | 94 384 | |
| Provincial and Local | Rx | 21 [illegible]9[illegible] [illegible]00 | 21 863 169 | 34 131 | |
| Adjustment of Provincial and Local Surplus | Rx | + 203 100 | +285 118 | | 82 018 |
| England | £ | 15 [illegible]1 500 | 14 9 3 221 | 58 27[illegible] | |
| Exchange | Rx | 6 [illegible]94 200 | 6 971 436 | 22 764 | |
| Total | Rx | 81 78[illegible] 200 | 81 659 660 | 127 540 | |
| Deficit | Rx | 201 700 | | 238 [illegible]18 | |
| Surplus | Rx | | 37 018 | | |

It will be seen from the figures in this statement that, compared with the estimate framed in March 1889, there was an improvement in the Total Revenue in India (Imperial, Provincial, and Local) of Rx 106,110 and a saving in the Total Expenditure in India of Rx 128,515 The sum of these two amounts, less the increase of Rx 82,018 in the Provincial adjustment, or Rx 152,607, represents the net Imperial improvement in the Indian portion of the accounts of 1888 89, excluding Exchange, adding to this figure the net improvement in England and also the improvement in Exchange, we get a total improvement of Rx 238,718, which accounts for the difference between the deficit of Rx 201,700 expected in the Revised Estimate and the surplus of Rx 37,018 with which the accounts of the year have closed It may be mentioned that the increase in the Provincial adjustment means that the surplus of Provincial and Local Revenue over Provincial and Local Expenditure was more by Rx 82,018 than was anticipated when the Revised Estimate was prepared

3 The increases of Revenue result chiefly from improved receipts aggregating Rx 234 700 under State Railways, Irrigation, and Army, counterbalanced by a falling off in Land Revenue of Rx 185,896 due to scanty harvests in some provinces and to suspensions Of the saving of Rx 94,384 in Imperial Expenditure, Rx 50,528 occurred under Opium and Rx 27,409 under Army There was an excess of Rx 45 440 under Guaranteed Railways, chiefly due to a change in the date of payment of surplus profits which brought into the accounts of the year expenditure which under the previous practice, would have fallen into the following year The reduction in Provincial and Local Expenditure occurred principally under Land Revenue Police, and Education, and the gain in the English Account was chiefly due to reduced expenditure under Army and Special Defence Works

4 The difficulties which stand in the way of preparing in March an accurate Estimate of the Revenue and Expenditure of the year which is about to close have been explained more than once but I do not think that attention has been specially called to the remarkable fact that the Actuals almost invariably show better results than the Revised Estimate

In every year since, and including, 1882 83 the Accounts have shown an improvement over the Revised Estimates For 1882 83 the improvement was Rx 646,800 for 1883 84 it was Rx 1,116,100, for 1884 85 it was Rx 566,500, for 1885 86 it was Rx 89,100 for 1886 87 it was Rx 177 900 for 1887 88 it was Rx 987,900 for 1888 89, as I have just explained, it was Rx 238 700

The explanation is simple The latest figures of receipts and disbursements under the different heads can always be obtained from the Treasuries Under certain heads the Treasury receipts and issues correspond closely with the Revenue and Expenditure and if we know the Receipts and Issues to the end of February or even of January, and the head be one under which transactions occur with regularity throughout the year, we have no difficulty in calculating with great precision the probable Revenue and Expenditure of the remaining portion of the year

But in other cases transactions do not proceed with the same regularity throughout the year, and the receipts and issues of the Treasuries afford a very imperfect guide Such heads are Land Revenue Public Works of all kinds and the expenditure under the head of Army For Public Works and Army the receipts and issues at the Treasuries are only an imperfect guide to the Revenue and Expenditure

In the case of the important heads I have just mentioned, as well as of others we have to depend on the judgment of local officers, and, on the whole, the forecasts of these officers are marked by caution No officer apparently will estimate for more revenue than he feels sure he will obtain and every officer puts down the very maximum of expenditure which he may possibly incur The inevitable result is that in nine cases out of ten the total Revenue of the year exceeds, and the total Expenditure of the year falls short of the amounts that have been entered in the Revised Estimate

5 There was also a saving in expenditure not charged against Revenue The Capital Expenditure on Railways was Rx 1,178 111 and on Productive Irrigation Works Rx 459,890 against Rx 1,364 800 and Rx 493 000 provided in the Revised Estimate, the saving being Rx 186 689 and Rx 33,110 respectively The former was chiefly due to reduced expenditure in England on stores for Railways These reductions do not, of course, affect the surplus of the year 1888 89, which as stated before, was Rx 37 018, after including in the expenditure the sum of Rx 789,595, spent on Special Defence Works

## Section II.—Revised Estimates of 1889-90 and Budget Estimates of 1890-91

6 The Budget Estimate of Revenue for the current year was Rx 82,935,300, and of Expenditure Rx 83 469,800 Of the latter, Rx 640,800 was chargeable to accumulated Provincial and Local balances, and not against the revenue of the year The expenditure chargeable against revenue was therefore Rx 82,829,000, and the resulting surplus was estimated at Rx 106,300

The surplus is now expected to be Rx 1,809,700, and the following table shows how much of it is due to increase of Revenue and how much to decrease of Expenditure —

| | Budget Estimate | Revised Estimate | Revised Estimate + Better —Worse than Budget |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 82 935 300 | 84,636,300 | + 1,701 000 |
| Expenditure | 83 469 800 | 82,474 100 | + 995,700 |
| Provincial deficit | —640 800 | + 352 500 | —993 300 |

7 The improvement of Rx 1,701,000 in Revenue occurs mainly under *Land Revenue Opium, Salt, Stamps, Excise, Provincial Rates, Customs, Assessed Taxes, Forest Interest Miscellaneous, State Railways,* and *Irrigation*, while there is a considerable falling off in receipts from *Exchange*, and a heavy one under *Guaranteed Railways*, owing to the great and sudden diminution of traffic on the Great Indian Peninsula Line The contribution of Rx 490,000 from Provincial to Imperial revenues, for which credit was taken in the Budget Estimate of 1889-90, has also been transferred for reasons explained in Part I to the Estimates of 1890 91 It will be understood that this transaction has no effect on the total revenue of the year what is lost by the Imperial Government being gained by the Local Governments The main increases and decreases in Revenue are as follows —

| Better than Estimate | Rx | Worse than Estimate | Rx |
|---|---|---|---|
| Land Revenue | 425 600 | Exchange | 73,900 |
| Opium | 286 400 | Guaranteed Railways | 460 000 |
| Salt | 162,600 | | |
| Stamps | 101,000 | | |
| Excise | 110,100 | | |
| Provincial Rates | 87 800 | | |
| Customs | 68 900 | | |
| Assessed Taxes | 51 800 | | |
| Forests | 176 800 | | |
| Interest | 133 500 | | |
| Miscellaneous | 98 400 | | |
| State Railways | 256,800 | | |
| Irrigation | 96,000 | | |

8 The decrease in expenditure is mainly due to the rise in the rate of *Exchange*, and to less expenditure under *Opium production and manufacture, Interest, Police Education, Working Expenses of State Railways, Surplus profits of Guaranteed Railways*, and *Defence works* The chief increases of expenditure occur under *Marine, Famine Relief and Insurance, Miscellaneous, Railway Expenditure*, and *Irrigation* The meaning of the large excess under

*Famine Relief and Insurance* is that the improvement in the financial position as enabled the Government to take measures for gradually restoring the *Famine Insurance* Grant, which has been in abeyance since 1885 86

The Budget Estimate of net expenditure in England was £14,956,100, and he Exchange on it, Rx 6 954,500, the Revised Estimate of that expenditure is £14,751 200, and the Exchange on it, Rx 6,638 000 In the Budget the rate of Exchange was taken at 1s 4 38*d* = R1, in the Revised it is taken at s 4 552*d* = R1 (R145 = £10)

The following table shows the principal variations from the Estimate of Expenditure —

| Better than Estimate | Rx | Estimate | Rx |
|---|---|---|---|
| Opium | 708 800 | Marine | 92 600 |
| Interest | 96 300 | Famine Relief and Insurance | 507 000 |
| Police | 58 800 | Miscellaneous Railway Expenditure | 72 700 |
| Education | 51 000 | Irrigation | 94 600 |
| State Railways—Working Expenses | 78,400 | | |
| Surplus profits of Guaranteed Companies | 182 100 | | |
| Defence works | 344 500 | | |

| | Rx |
|---|---|
| Provincial deficit less (owing partly to postponement to 1890-91 of special contribution of Rx 490,000 made by Local Governments) | 993 300 |

9 The Budget Estimate of 1890 91 is framed for, Revenue Rx 84 932,100 and Expenditure 85 419,400, of which Rx 757,700 is chargeable against Provincial and Local balances The expenditure chargeable to Revenue is therefore Rx 84,661,700 and the estimated surplus is Rx 270,400

The following table compares the Revenue and Expenditure as estimated at an interval of a year —

| | Budget Estimate 1889 90 | Budget Estimate 1890 91 | Budget 1890 91 + better —worse than Budget 1889-90 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 82 935 300 | 84 932,100 | + 1 996,800 |
| Expenditure | 83 469 800 | 85 419 400 | —1 949 600 |
| Provincial deficit | —640,800 | —757 700 | + 116 900 |
| Surplus | + 106 300 | + 270 400 | + 164 100 |

10 As explained last year, the extension of railways and the changes in their status involve considerable additions annually to both Revenue and Expenditure In 1889-90 the gross transactions of the Oudh and Rohilkhand Railway came on both sides of the Estimates, whereas, while it was a Guaranteed line, only the net earnings were shown as Revenue and the interest charged as Expenditure In 1890 91 a re-arrangement of the same nature is necessary, as from the 31st December 1890 it is expected that the South Indian Railway will become a State line In 1890 91 Railway Revenue is estimated higher by Rx 464,900 than it was a year ago and Railway Expenditure Rx 304,800 higher The transfer of the Provincial contribution mentioned above adds Rx 490,000 to the Imperial Revenue of the year, though, as explained above, it does not mean that the total revenues are increased by that amount The further improve

ment in Revenue occurs mainly under *Land Revenue*, *Salt*, *Stamps*, *Excise*, *Provincial Rates*, *Customs*, *Forests*, *Interest*, and *Irrigation*, while lower receipts than those estimated a year ago are expected under *Opium*, *Exchange*, and *Guaranteed Railways* The following statement indicates generally in what respect the position has changed in the course of twelve months —

| Better than Budget Estimate of 1889-90 | Rx | Worse than Budget Estimate of 1889-90 | Rx |
|---|---|---|---|
| Land Revenue | 482,700 | Opium | 56 700 |
| Salt | 203 600 | Exchange | 83 800 |
| Stamps | 75,400 | Guaranteed Railways | 218 000 |
| Excise | 117 200 | | |
| Provincial Rates | 91 400 | | |
| Customs | 142 700 | | |
| Forest | 144 800 | | |
| Interest | 55 700 | | |
| State Railways | 673 800 | | |
| Irrigation | 145,700 | | |

11 The very large increase in the Estimates of Expenditure is mainly the result of the following variations —

| Less than Budget Estimate of 1889 90 | Rx | More than Budget Estimate of 1889-90 | Rx |
|---|---|---|---|
| Opium | 59 500 | Land Revenue collection | 84,300 |
| Interest | 62 300 | Minor Departments (chiefly Census) | 79 400 |
| Guaranteed Railways, surplus profits | 81 000 | Salaries and Expenses of Civil Departments other than Minor Departments | 226 200 |
| Defence works | 210 600 | Stationery and Printing | 82,100 |
| | | Famine Relief and Insurance | 499 500 |
| | | Railways (excluding surplus profits) | 385 800 |
| | | Irrigation | 124 700 |
| | | Civil Works | 234 900 |
| | | Army | 530,400 |

The rate of Exchange has been taken at 1*s* 4 552*d*, as in the Revised Estimate

The Estimates of both years are examined in detail in the remaining paragraphs of this section

## LAND REVENUE

12 The Estimates are—

| | Budget Estimate 1889-90 | Revised Estimate 1889-90 | Budget Estimate 1890-91 | Increase of Revised Estimate over Budget Estimate of 1889-90 | Increase of Budget Estimate 1890-91 over Revised Estimate 1889-90 |
|---|---|---|---|---|---|
| | Rx | Rx | Rx | Rx | Rx |
| Revenue (including Land Revenue due to Irrigation) | 24,021 100 | 24 486 700 | 24,562 500 | 465 600 | 75 800 |
| Expenditure | 3 629,100 | 3 632 900 | 3 713,400 | 3,800 | 80 500 |
| NET | 20,392,000 | 20 853,800 | 20,849,100 | 461 800 | —4 700 |

With the exception of the districts directly administered by the Government of India, in which a small decrease is anticipated, and Assam, where the original Estimate has undergone no alteration, all Provinces participate in the

improvement of Rx 465,600 in Revenue expected in the Revised Estimate of 1889-90 Of this improvement, Rx 142,600, or nearly 31 per cent, has been contributed by Burma, in the proportion of Rx 70,900 by Lower and Rx 71,700 by Upper Burma With the restoration of order, cultivation has greatly extended, and assessments and collections are being made with more regularity It may also be mentioned that Rx 20 000 of the increase in Upper Burma represents the first instalment of rent paid by the Ruby Mines Company for its lease After Burma, the greatest increase is expected from the temporarily settled zemindari provinces, namely, the Central Provinces, the North Western Provinces and Oudh, and the Punjab which, between them, account for an improvement of Rx 125 900, or 27 per cent of the whole In these Provinces the settlements are falling in, and fresh settlement operations, the effect of which is reflected in the gradual increase in the revenue demand, are in active progress Of the remaining increases Bombay furnishes Rx 76,100, due to large sales of waste lands, the introduction of revised settlements, and a favourable season, Madras finds Rx 69,500, and Bengal Rx 55,000, most of which represents the recovery of arrears

13 The Estimate of Revenue for next year provides for a further increase of Rx 75,800 towards which Upper Burma contributes Rx 54 000 and Lower Burma Rx 50,000 In Bengal there is a decrease of Rx 37,100 and in Bombay of Rx 37,200, the explanation of which is that there have been special and non recurring receipts in the current year, as explained above

It should be mentioned that it is possible that the failure of the winter rains in Upper India and the scanty north east monsoon in Madras may to some extent interfere with the realisation of these estimates

14 The increase of the Revenue demand in one year from Rx 24,021,100 to Rx 24,562,500 or by Rx 541,400 is remarkable as hitherto the growth of this branch of revenue has been slow and has scarcely responded to the large outlay incurred by Government on canals and railways The relation of the settlements now in progress in the three temporarily settled Provinces of Northern India to the improvement in the revenue will be seen from the following statement, which contrasts the revenue demand of 1890 91 as measured by the Budget Estimate of that year, with the revenue demand of four years ago ascertained from the average receipts of the three years 1884 85 to 1886 87 —

| | Demand of 1886 | Demand of 1890 91 | Increase in 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Central Provinces | 612 700 | 665 300 | +52,600 |
| Punjab | 2 148 500 | 2 286 900 | +138 400 |
| North Western Provinces and Oudh | 5,812 200 | 5 935,000 | +122 800 |

The figure Rx 122,800 does not represent the full measure of increase in the North Western Provinces and Oudh, for in two of the years (1884 85 and 1886 87) from which the demand of 1886 is calculated, the receipts were unusually high The figures, however, sufficiently illustrate the effect, now beginning to be felt, of the revision of the settlements

15 The total of the Revised Estimate of Expenditure agrees very closely with that of the original Estimate, the difference between them being only Rx 3,800, but the following important variations are noticeable in the details An increase of Rx 12,900 is provided for in Upper Burma to meet additional expenditure on surveys of (what used to be) Royal lands, and of Rx 36 300 in Madras owing to the introduction of a revised scale of allowances to

Subordinate Revenue Officers, while a decrease of Rx 17,800 is expected in Bombay For 1890 91 the estimate is framed for an increase of Rx 80,500, which is distributed among all Provinces except the North Western Provinces and Oudh, where the expenditure is expected to be less by Rx 6,300 The principal increases occur in the Central Provinces Upper and Lower Burma, Bengal, and Punjab, and, except in Bengal where the excess arises from revision of establishments, are due generally to the extension of survey and settlement operations

## OPIUM

16 The following are the figures —

| | Budget Estimate 1889 90 | Revised Estimate 1889-90. | Budget Estimate, 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 8 260 000 | 8 546 400 | 8 203 300 |
| Expenditure | 2 364,300 | 1 655 500 | 2 304,800 |
| Net | 5 895 700 | 6,890 900 | 5,898,500 |

The net receipt in the current year is expected to exceed the Estimate made a year ago by no less than Rx 995,200 Of this sum, Rx 286,400 represents improvement in Revenue, and Rx 708 800 saving in Expenditure The increase in Revenue is entirely due to the high average price obtained at the Calcutta sales The estimated average was R1 070 a chest, whereas, till the sale held in February, the price was always much higher The highest figure was reached in September when the price realised was R1,215 a chest and the lowest in the present month when it was R1,040 The average price of the year was R1 136

These violent fluctuations indicate how difficult it is to make any satisfactory estimate, and it may be noted that, so long as the number of chests sold is maintained at the present figure, a difference of R100 a chest in the price of Bengal opium represents a difference of Rx 570 000 in revenue

The revenue from the pass duty on Malwa opium was estimated at Rx 1,953,000 on 30,000 chests The general course of the weighments has coincided with our expectations but owing to a slackness recently observed the estimate of revenue has been reduced to Rx 1,850 000

The expenditure charged under *Opium* is —except to a very inconsiderable extent—incurred in Bengal The estimate is based on the forecasts of produce of the standing crop rendered by the Opium Agents in January and February, and it amounted to Rx 2,358,800 for an expected production of 58,800 chests Almost immediately after the publication of the Financial Statement, it was reported that, in consequence of unfavourable weather, the produce would be far short of the Estimate The actual production has been 38,305 chests, and the saving in expenditure will be Rx 708,800

In view of the low prices that prevail at present and the prospect of better crops in Malwa and China, it has been decided to adopt the R1,060 as the estimate of the average price for Bengal opium next year

Owing to the favourable crop expected in the current season in Central India, the estimate for receipts from pass duty on Malwa Opium has been placed higher than the sum taken for the Revised Estimate, namely, at Rx 1,950,000 as against Rx 1,850,000

Turning to the Expenditure, the Opium Agents give, as their latest estimate of production, opium sufficient to make about 55,000 chests The estimated expenditure has been taken at Rx 2,300,000

Before last year's manufacture the reserve on 31st December 1890 was estimated at the inconveniently large figure of 51,505 chests The short crop of last year has largely reduced the reserve Assuming the forecast of the current year's crop to be fulfilled, the reserve will stand as follows —

| | Chests |
|---|---|
| On 31st December 1890 | 31 010 |
| " " 1891 | 29 010 |

## SALT

17 The Estimates are—

| | Budget 1889 90 | Revised | Budget 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 8,029,900 | 8,192 500 | 8 233,500 |
| Expenditure | 462 000 | 420 900 | 453 000 |

The consumption of salt up to the latest date (28th February), for which returns have been received, is compared below (in thousands of maunds) with the consumption in the same period of the previous three years —

| | 1886-87 | 1887 88 | 1888 89 | 1889-90 |
|---|---|---|---|---|
| Bengal and Orissa | 8,963 | 8,8-4 | 8,596 | 8 241 |
| Madras | 6 073 | 6 051 | 6 074 | 6 217 |
| Bombay | 6 635 | 6 789 | 6 124 | 6 800 |
| Sind | 205 | 211 | 211 | 221 |
| Northern India | 6 2-7 | 6 204 | 6 117 | 6 631 |
| Total | 28 103 | 28 079 | 27 122 | 28 110 |
| Burma | 1 249 | 1 841 | 253 | 1,060 |

18 The figures in the following statement give the consumption (in thousands of maunds) (excluding Burma), for the four years previous to the present one, for the periods 1st April to 28th February and 1st to 31st March, and also for the whole year, of salt on which duty at the full rate, R2 8 a maund, was paid

| | India (Burma excluded) | | |
|---|---|---|---|
| | From 1st April to 28th February | From 1st to 31st March | Whole year |
| 1885 86 | 27 100 | 2 689 | 29 789 |
| 1886-87 | 28,103 | 2 973 | 31 076 |
| 1887 88 | 28 079 | 2,360 | 30 439 |
| 1888 89 | 27 122 | 2,703 | 29 825 |
| 1889 90 | 28,110 | 2 900 Estimate | 31,010 |

The yearly totals differ materially from those shown in paragraph 78 of the Financial Statement of 1889 90 which dealt with consumption only and did not therefore distinguish between salt paying varying rates of duty The salt produced at the Kohat mines across the Indus is fixed at 8 annas only on each 102 lbs, which is equal to 6 4 annas a maund of 82⅞ lbs, and the incidence of the British share of the duty on the salt produced in the Mandi State and imported

under treaty into British Territory, is 5 annas a maund The aggregate consumption of both these descriptions was about 775,000 maunds in 1888-89 Clearly, for the purpose of testing the estimate of revenue by the progress of consumption, this lightly taxed salt must be separated from the salt which bears the full duty The estimate for 1889 90 as shown above should be increased by 800,000 maunds, as representing the consumption of the Kohat and Mandi salt, for the purpose of ascertaining the consumption of the whole of India

In Burma an import of about 1,150,000 maunds is indicated by the latest figures The estimate of consumption in Burma of locally produced salt is placed, by the most competent authorities, at about 560,000 maunds

19 It was explained in the Financial Statements for 1888 89 and 1889 90 that the increase in the duty in January 1888 was followed by a general falling off in the revenue But it is not clear that there was a decrease in salt actually consumed proportional to the reduction in the quantity of salt cleared for consumption It is certain that to some extent the dealers in salt deferred making new purchases, on which the higher rate of duty had to be paid, until they had exhausted the stocks on which the lower duty had been paid, and had secured the profit to be obtained by selling them at a price which was increased in full proportion to the increase in the duty

20 The following figures for Burma, where the duty was raised from 3 annas to R1 a maund from the 19th January 1888 are, for imported salt only —

| | To 28th February | From 1st to 31st March | Total |
|---|---|---|---|
| 1884 85 | 1,594 | 93 | 1 687 |
| 1885 86 | 954 | 169 | 1 123 |
| 1886 87 | 1 249 | 325 | 1 574 |
| 1887 88 | 1 841 | 90 | 1 931 |
| 1888 89 | 253 | 61 | 314 |
| **1889 90** | **1,060** | **90** Estimate | **1,150** |

The decline following on the rise in the duty is remarkable, but the explanation is simple

Very large importations had been made towards the end of the previous year, some knowledge or suspicion of the intention of Government to raise the duty having probably been circulated, and the stocks were therefore abnormally large Local manufacture also received a stimulus from the increase of the import duty, for the duty on locally manufactured salt is light and is levied by means of a half yearly fee, and until July last year, when this fee was doubled, the local manufacturer had a substantial advantage over the importer of salt These two circumstances combined to reduce the apparent consumption of imported salt in Burma to a very low level A revival in the demand for imported salt, which was doubtless due to the approaching exhaustion of the imported stocks, set in about the commencement of the current financial year The competition of locally produced salt was also regulated by the doubling of the fee The question of the measures to be taken for equalising the incidence of the duty on locally made and imported salt is one of importance The question is surrounded by difficulties, as the manufacture of salt in Burma is carried on at places and under conditions which practically render any effective check on production impossible A specially qualified officer of the Northern India Salt Department was deputed last year to investigate the matter on the spot, and his report is now under consideration

21 In Northern India also there was a pause in consumption in the year following the increase of duty, but the reduction was so slight that it was pro-

bably caused by the action of holders of stocks In the present year there has been a substantial increase, the consumption of both Sambhar salt and the rock salt of the Punjab Mines having been large

In Madras in 1888 89 prices rose to a high level, the rise being ascribed, at least in part, to a combination of manufacturers Partial resumption of manufacture by the State was begun and prices have since fallen, while consumption shows a satisfactory increase

22 The only province in which consumption has not fully recovered is Bengal, and there the imposition of the increased duty has not been the only cause of the falling off, which is largely attributable to the increase in price resulting from the action of the English Salt Syndicate and the higher level of freights The average maximum prices in Calcutta of Liverpool salt (exclusive of duty) have been as follows per 100 maunds since January 1888 —

| | 1888 | 1889 | 1890 |
|---|---|---|---|
| January | 88 [illegible] | 97 8 | 102 |
| February | 149 | 96 25 | 97 |
| March | 154 25 | 94 25 | |
| April | 138 75 | 94 | |
| May | 137 4 | 90 | |
| June | 133 5 | 92 2 | |
| July | 94 63 | 94 25 | |
| August | 94 | 94 4 | |
| September | 74 25 | 99 75 | |
| October | 83 | 111 83 | |
| November | 91 25 | 105 75 | |
| December | 96 75 | 105 6 | |

Before January 1888 the average highest price varied between 61 and 72 rupees, prices rose after the increase of the duty to a high point, falling again to almost their normal level, but the formation of the Salt Syndicate raised them towards the end of the year, and they have remained high ever since The increase in price (exclusive of duty) may be taken to be from four to five annas a maund

The falling off in the imports into Bengal does not, however imply an equivalent falling off in consumption Both Sambhar salt and rock salt from the Punjab Mines have found a market in a wider zone in Bengal, since the increased price of Liverpool salt has enabled them to compete with it lower down the railway line The competition would have been more active and effective but for the action of the East Indian and Oudh and Rohilkhand Railway lines in raising the rate of freight The question of these higher rates of freight is under consideration

23 The Revised Estimate provides for a consumption in India (excluding Burma) of—

| | Maunds |
|---|---|
| Fully taxed salt | 31 010 000 |
| Lightly taxed salt (about) | 800,000 |
| TOTAL | 31 810 000 |

This is the figure with which those of paragraph 78 of last year's Financial Statement are comparable The figures are continued up to 1890-91 below—

| | Consumption of Salt in Maunds |
|---|---|
| 1882 83 | 28,720,000 |
| 1883 84 | 29,338 000 |
| 1884 85 | 31 348 000 |
| 1885 86 | 30,606,000 |
| 1886 87 | 32 200,000 |
| 1887 88 | 31 186,000 |
| 1888 89 | 30,600 000 |
| 1889 90 Estimate | 31 810,000 |
| 1890 91 | 31 930,000 |

The Revised Estimate also takes into account a consumption in Burma of—

| | Maunds |
|---|---|
| Imported Salt | 1,150 000 |
| Locally made Salt | 560 000 |
| TOTAL | 1,710 000 |

The Budget Estimate of Revenue is Rx 8,233,500 or Rx 41,000 in excess of the Revised and provides for an increased consumption of about 200,000 maunds in India and Burma

The estimates of expenditure for both years are on a higher scale than previously, principally in Burma, Bengal, and Madras In Burma, the imposition of fees at higher rates on locally made salt involves a proportionate increase in the commission payable on collections In Bengal, provision has been made for payments on account of new scales of an improved type In Madras, the opening of new salt works on account of Government will involve increased expenditure

## STAMPS

24 The Estimates are—

| | Budget Estimate 1889 90 | Revised Estimate 1889 90 | Budget Estimate 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 3 959,500 | 4 060,500 | 4,034 900 |
| Expenditure | 134,300 | 134 700 | 143 100 |
| Net | 3 825,200 | 3,925 800 | 3,891 800 |

The Revenue promises to be better than the Estimate by Rx 101,000, the improvement being contributed by Burma (Upper and Lower) Assam, the North Western Provinces and Oudh Madras, and Bombay The increases in the North Western Provinces and Oudh and Madras are considerable namely, Rx 25,000 and Rx 35 000, and the slight falling away in the estimated revenue of 1890 91 is due to the fact that it is not thought desirable to reckon on these increases being maintained

The variations in the Expenditure are unimportant and are mainly due to the charges in England A larger quantity of Stamps is to be supplied in 1890 91, and this accounts for the increased charge

The question has been a good deal discussed in recent years whether the revenue derived from the sale of Court fee Stamps did or did not greatly exceed the cost of the Administration of Civil Justice An enquiry was undertaken in 1886 with the view of ascertaining and putting beyond question what the true facts are The result of this enquiry was published in a Resolution in the *Gazette of India* of the 11th January last, in which it was shown that including all India there was a yearly loss of Rx 125,100, and that instead of surpluses there were deficits in every Province except (1) Bengal, and (2) Madras, where the receipts and charges were practically equal

## EXCISE

25 The Estimates are—

| | Budget Estimate 1889 90 | Revised Estimate 1889 90 | Budget Estimate 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 4,727 300 | 4 837,400 | 4 844,500 |
| Expenditure | 154 200 | 154,200 | 172,600 |
| NET | 4 573 100 | 4 683 200 | 4 671 900 |

In the current year the improvement in Revenue is Rx 110 100, and the Revenue is better than the Estimate in all Provinces except Bengal where the decrease is Rx 30 000 and in Upper Burma where it is Rx 13 400 The large increases occur in Madras, Rx 60 000 and Lower Burma Rx 31,400

The Excise question has been discussed at great length in the collection of papers published in the *Gazette of India* of 1st March, and nothing more need be said on the subject in this place It was to be expected that the changes in system which are being made in Bengal would be attended at first with some loss of revenue, though the falling off is also largely due to bad seasons The falling off in Upper Burma is due to the fact that the estimate first made was a mere conjecture The Revenue Officers had no facts to guide them and they framed their estimates too high

The rapid advance in the Madras Revenue is worthy of notice It is due to better management, to an efficient preventive service, to the gradual and systematic enhancement of the rate of taxation which has now in some districts reached the tariff rate, and to the extension of the Bombay system of taxing the trees from which toddy for consumption or manufacture into spirit is drawn In Lower Burma the increase is due to raising the duty on spirits locally manu factured

The estimate of Revenue for 1890 91 varies only slightly from the Revised Estimate A decrease is expected in Bombay owing to a partial modi fication of the method hitherto followed in fixing the "minimum guarantee," and a further increase is expected in Madras and Lower Burma

The Expenditure is increasing mainly in Bengal and Madras In Bengal the re establishment of Central Distilleries under proper supervision with a consider able strengthening of the Excise establishments accounts for the growth of expenditure In Madras, as the tree tax system extends, the preventive estab lishment necessarily expands also

## PROVINCIAL RATES

26 The Estimates are—

| | Budget Estimate 1889 90 | Revised Estimate 1889 90 | Budget Estimate 1890 91 | Revised Estimate Better + than Budget Estimate of 1889 90 | Budget Estimate 1890 91 Better + than Revised Estimate of 1889-90 |
|---|---|---|---|---|---|
| | Rx | Rx | Rx | Rx | Rx |
| Revenue | 3 258 000 | 3 345 800 | 3,349 400 | +87 800 | +3 600 |
| Expenditure | 60 500 | 54 900 | 43 500 | +5,600 | +11 400 |
| NET | 3 197 5 0 | 3,290,900 | 3 305 900 | +93 400 | +15,000 |

The rates and cesses credited under this head are assessed at varying percentages on Land Revenue, and as a large increase in Land Revenue is estimated for in both years the Estimates of the rates necessarily respond This is the general explanation of the increase but the following special items deserve notice In Madras an increase of Rx 52,400 is expected, the bulk of which is due to the fact that the original Estimate, which was prepared on a consideration of the actual receipts of past years, was too low In the North Western Provinces and Oudh, the Patwari cess promises to produce Rx 6,300 more than the Estimate

The variations in the Estimates of Expenditure are comparatively trifling, and the only point which requires notice is that in the Punjab the discontinuance with effect from 1st October 1889, of the payment of fees to Patwaris for the collection of the rates and cesses causes a reduction of Rx 7,500 in the Revised Estimate, and of a further sum of Rx 9 300 in the Budget Estimate for 1890 91 It must also be borne in mind that the Expenditure recorded under this head represents only the cost of collection of the cesses

## CUSTOMS

27 The Estimates are—

| | Budget 1889-90 | Revised | Budget 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 1,418,400 | 1 487 300 | 1 561 100 |
| Expenditure | 138 300 | 134 500 | 138 600 |
| Refunds | 49,400 | 48,700 | 44 000 |

The Revised Estimate provides for an improvement of Rx 68,900 over the Budget, most of which is contributed by Burma In Bengal the estimate will not be realised

28 For the ten months ending 31st January the receipts from import duty and their distribution among the dutiable articles have been —

| | 1886 87 | 1887 88 | 1888 89 | 1889 90 |
|---|---|---|---|---|
| | Rx | Rx | Rx | Rx |
| Arms &c | 18 500 | 18 200 | 20,200 | 19 500 |
| Malt Liquor | 8,600 | 10 400 | 12,700 | 13 900 |
| Spirit | 350 900 | 375,800 | 405 500 | 403 100 |
| Wines &c | 38 500 | 42 500 | 41,100 | 40 200 |
| Petroleum | | | 97 100 | 131,200 |
| | 416 500 | 446,900 | 576 600 | 607,900 |

In the export revenue there has been a considerable increase in the ten months of the present year The figures are —

| | Rx |
|---|---|
| 1886 87 | 411,000 |
| 1887 88 | 453,000 |
| 1888 89 | 363,000 |
| 1889 90 | 458 000 |

This increase is due to the unusually large export of rice from Burma, the export of rice from Bengal having declined materially in consequence of high prices following on unsatisfactory crops

29 In the estimate for 1890 91 the continuance of the favourable conditions of the current year is not fully reckoned on, though a recovery is looked for in Bengal The increase estimated for is wholly due to the additional revenue which will be yielded by the enhanced tax on imported spirits At R5 a gallon the average net receipts from the duty on spirits are about Rx 480 000 We therefore estimate the additional revenue, due to the increase of the duty by R1, at about Rx 92 500 The reasons which have influenced the Government in deciding to raise the duty have been explained in introducing the Bill to amend the Tariff Act, and in this place it will suffice to give a very brief recapitulation of them

The reasons are —

(1) On general grounds, it is desirable to increase within reasonable limits, the cost to the consumer of intoxicating liquors, by increasing the duty on them

(2) It is an accepted principle of Excise administration in India to endeavour to gradually raise the duty on spirits made in India to the tariff rate, which practically sets a limit to the increase It has been found possible in some places to increase the duty to the tariff rate, so that the occasion for a further increase of that rate has arrived

(3) It is hoped that the increase may check the increasing import of cheap deleterious foreign spirit

(4) The increased duty will make a substantial addition to the public revenue

The estimates of expenditure and refunds are fairly constant and call for no remarks

## ASSESSED TAXES

30 The Estimates are—

| | Budget 1889-90 | Revised 1889-90 | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 1,515 300 | 1,567,100 | 1 558,700 |
| Expenditure | 28,800 | 28,000 | 31 200 |

The Revised Estimate provides for an increase in Revenue of Rx 51,800, to which all Provincesc ontribute except the districts directly administered by the Government of India The chief increases are, Rx 11,300 in the Punjab, due to revision of assessments, and Rx 10 000 in Madras, to realisation of arrears

The variations of the receipts from year to year are necessarily small, and the Budget for 1890-91 virtually repeats the Revised Estimate for 1889 90

The variations in the estimate of expenditure are trifling, the increase occurring in Bengal and representing provision for a separate assessing establishment

The net collections amounted to Rx 1,477,514 in 1888 89, or more by Rx 94,706 than the collections of the previous year The following table shows how this increase is distributed —

| | Income tax collections 1886-87 | Income tax collections 1887 88 | Income-tax collections 1888 89. | Percentage of total collections 1888 89 | Increase (+) or Decrease (—) in 1888-89 compared with 1887 88 |
|---|---|---|---|---|---|
| | Rx | Rx | Rx | | Rx |
| India | 122 406 | 133,874 | 139,787 | 9 4 | +5,913 |
| Central Provinces | 39 836 | 40 348 | 42,464 | 2 9 | +2,116 |
| Burma | 16 | 29 | 50,036 | 3 4 | +50 007 |
| Assam | 19 905 | 22 661 | 22 232 | 1 5 | —429 |
| Bengal | 333,626 | 364 122 | 381 648 | 25 8 | +17 526 |
| North Western Provinces and Oudh | 213 639 | 213 963 | 218 150 | 14 8 | +4,187 |
| Punjab | 105 652 | 106,639 | 113 271 | 7 7 | +6,632 |
| Madras | 138 674 | 162,658 | 164 877 | 11 1 | +2 219 |
| Bombay | 303 756 | 338 514 | 345,049 | 23 4 | +6,535 |
| TOTAL | 1,277,510 | 1 382 808 | 1 477,514 | 100 | +94 706 |

More than half of the total increase occurred in Burma, to portions of which the tax was extended from 1st April 1888 Leaving that Province out of account the collections in India show an increase of Rx 44,699, or 3 23 per cent, of which rather more than a third occurred in Calcutta

## FORESTS

31 The following statement shows the present state of the Forest Revenue —

| | Budget 1889-90 | Revised 1889-90 | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 1 269 600 | 1 446 400 | 1 414,400 |
| Expenditure | 801 300 | 815 700 | 847 900 |
| Surplus | +468 300 | +630 700 | +566 500 |

The increase of gross revenue indicated in the Revised Estimate is Rx 176,800, of which the greater part is due to an exceptionally favourable season for floating down timber and to rising prices in Upper and Lower Burma, the improvement having produced Rx 45,100 in Upper and Rx 91,500 in Lower Burma Bombay shows an advance of Rx 17,100 due to increased operations, and the North Western Provinces, the Punjab, and Bengal between them contribute an additional revenue of about Rx 19,300, due to sale of railway sleepers in the first Province, supply of fuel for railways in the second, and improved sales of timber in the third

The increased expenditure involved by these more active operations is expected to be only Rx 14,400 The surplus for the current year is expected

to be Rx 73 700 better than that of 1888 89, which was about Rx 157,000 higher than that of any previous year

The Budget Estimate of Revenue is Rx 32 000 less than the sum expect ed in the current year There is a general increase in all Provinces except Burma, where the falling off means that the continuance of the exceptionally favourable conditions of the current year cannot be reckoned on The propor tion of expenditure to income has fallen from 59 per cent in 1888 89 to 56 per cent in the current year

## INTEREST ON DEBT

32 The Estimates are—

| | Budget Estimate 1889 90 | Revised Estimate 1889 90 | Budget Estimate 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Receipts | 734 200 | 867 700 | 789 900 |
| Expenditure | 4 358,600 | 4 262,300 | 4 296 300 |
| Net | 3 624 400 | 3 394 600 | 3 506 400 |

The explanation of the expected increase in the receipts in the current year is that the Secretary of State has had control of a high cash balance and has been able to invest a large portion of it temporarily at a high rate of interest The explanation of the reduction in the expenditure is (1) that the Budget provided for a loan in India of 2½ crores at a discount whereas a loan of only 2 crores was raised at about par, (2) that no temporary loans were required in England, (3) that a loan of only £3,500 000 was raised in sterling in place of one of £3 750 000 anticipated at the time the Budget was framed, (4) be cause the charges transferred from this head to the Railway Revenue Account for interest on advances to Companies were larger than anticipated on account of advances being made at earlier dates and (5) because the rate of Exchange on the sterling payments is better than the Estimate

33 The following figures show in thousands of £ the amount of the sterling debt of the Government of India at the end of each year from 1881 82, the amount of interest paid during the year, and the distribution of the total amounts between ordinary debt and that held on account of Railways —

| | 881 8 | 1882 83 | 983 84 | 854 85 | 885-86 | 1886 87 | 188 89 | 1888 89 | 1889-90 Revised | 890 91 Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| **Sterling Debt—** | | | | | | | | | | |
| Ordinary Account | 58 62 | 59 094 | 56 910 | 6 7 8 | 60 07 | 65 4 | 65 6 6 | 6 84 | 6 881 | 65 881 |
| Railway Account | 9 522 | 9 4 | 1 199 | 12 5 3 | 3 6 | 8 5 1 | 8 5 4 | 8 850 | 3 3 | 38 45 |
| TOTAL | 68 142 | 68 586 | 68 169 | 0 271 | 73 8 7 | 84 228 | 84 146 | 95 34 | 98 31 | 104 626 |
| **Interest—** | | | | | | | | | | |
| Ordinary Account | 2 512 | 481 | 2 44 | 2 610 | 2 429 | 2 507 | 3 365 | 2 66 | 40 | 2 482 |
| Railway Account | 353 | 348 | 312 | 3 3 | 366 | 566 | 552 | 632 | 914 | 988 |
| TOTAL | 2 865 | 2 829 | 2 754 | 2 963 | 2 795 | 3 63 | 3 917 | 3 94 | 3 316 | 3 470 |
| **Interest Receipts—** | | | | | | | | | | |
| Ordinary Account | 56 | 24 | 30 | 35 | 9 | 41 | 66 | 135 | 134 | 62 |

It will be seen from these figures that in nine years the debt on ordinary account has increased by £7 261,000, while the Railway debt has increased by £29,223,000 The addition to the ordinary debt really represents the cost of Rail way Construction, the Public Works loans in 1885 86 and 1886 87 having been raised in England, but as the transfer from ordinary to Railway account is always

made in the Indian portion (that is, the rupee portion) of the Accounts whether the debt is created in England or India, the amounts raised in England have been added to the ordinary sterling debt, while a corresponding reduction has been made in the ordinary rupee debt The conversion of £53,261,820 four per cent into three and a half per cent stock resulted in a net saving of £266,310 a year

Of the total increase in the Railway portion of the sterling debt a sum of £3,500,000 has been raised in the current year under the Oudh and Rohilkhand Railway Purchase Act for making advances to Railway Companies, and it is proposed to raise a similar loan of £1,700,000 next year The practice is obviously economical, as the Secretary of State can borrow at less than 3 per cent while the Companies have to pay higher rates for their debentures The rest of the increase in the nine years represents the purchase money paid for the Oudh and Rohilkhand and South Indian Railways and the redemption of liabilities incurred by the acquisition of the Sind, Punjab and Delhi, the Eastern Bengal, and the East Indian Railways It will thus be seen that the greater portion of the increase to the debt is only nominal, having been incurred to extinguish existing liabilities which were shown in the Railway Revenue Account under other heads than Interest on Debt The charges on account of interest have correspondingly increased, but there has been a much larger reduction under other heads, notably under Interest payable to Guaranteed Companies

34 The following are the details of the debt in India —

Thousands of Rx

| | 1882-83 | 1883 84 | 1884 85 | 1885 86 | 1886-87 | 1887-88 | 1888-89 | 1889-90 Revised | 1890-91 Budget |
|---|---|---|---|---|---|---|---|---|---|
| Permanent Debt— | | | | | | | | | |
| Ordinary Account | 35 770 | 35 993 | 21 633 | 14,459 | 8 234 | 10 693 | 11,457 | 9 869 | 6 083 |
| Railway Account | 54 919 | 57 198 | 71 551 | 78 245 | 84 420 | 87 397 | 89 422 | 92 890 | 96 640 |
| Special Loans | 1 953 | 1 809 | 1 799 | 1 782 | 1 782 | 1 781 | 1 781 | 1 780 | 1 780 |
| Service Funds &c | 951 | 1 000 | 1 056 | 1 082 | 1 137 | 1 179 | 1 227 | 1 275 | 1 326 |
| Savings Banks | 3 744 | 4 017 | 4 722 | 5 116 | 5 836 | 6 721 | 7 664 | 7 631 | 7 890 |
| TOTAL | 97 337 | 100 017 | 100 761 | 100 684 | 101 409 | 107 771 | 111 551 | 113,445 | 113 719 |

A large portion of the public debt has been incurred for the purpose of advancing funds on easy terms to Municipalities and other Public Bodies, and to Native States Rx 6,250,000 of it also represents the investment of the currency reserve The following figures show the net charge in India on account of interest on ordinary account, as well as the interest on the Capital expenditure on Railways and Irrigation Works —

Thousands of Rx.

| | 1882 83 | 1883 84 | 1884 85 | 1885-86 | 1886-87 | 1887-88 | 1888-89 | 1889-90 Budget | 1889-90 Revised. | 1890-91 |
|---|---|---|---|---|---|---|---|---|---|---|
| Charged to Interest on Debt | 1 719 | 1 517 | 1 371 | 1 137 | 737 | 662 | 811 | 803 | 779 | 697 |
| Recovered | 670 | 820 | 668 | 687 | 614 | 653 | 643 | 690 | 673 | 700 |
| Net Charge | 1 049 | 697 | 703 | 450 | 123 | 9 | 168 | 113 | 106 | —3 |
| Interest on Railways | 1 621 | 1 785 | 1 959 | 2 182 | 2,423 | 2 558 | 2 692 | 2 779 | 2 770 | 2,891 |
| „ Irrigation Works | 816 | 895 | 932 | 965 | 993 | 1 018 | 1 041 | 1 065 | 1,061 | 1 083 |
| Total | 2 437 | 2 680 | 2 891 | 3 147 | 3,416 | 3 576 | 3 733 | 3,844 | 3,831 | 3 974 |

The net charge on ordinary account in 1887-88 was unusually low, partly because about Rx 90,000 of the charges remained unpaid at the end of the year and were paid in the following years, and partly because about Rx 40,000 were received during the year on account of arrears of interest on the Kidderpore Dock loan The singular and interesting fact which this statement reveals, is that there is now an actual net receipt on account of the ordinary rupee debt In other words the interest on the investments held on account of Government, and on the advances made to Public Bodies and others by Government, exceeds the interest payable on that portion of the rupee debt which is not actually represented by Railways and Irrigation Works

## POST OFFICE, TELEGRAPH, AND MINT

35 The net result of the working of these three *quasi*-Commercial Departments will be apparent from the following figures —

| | 1888 89 | 1889 90 | | 1890 91 Budget |
|---|---|---|---|---|
| | | Budget | Revised | |
| | Rx | Rx | Rx | Rx |
| Post Office— | | | | |
| Revenue | 1 281 540 | 1 348 000 | 1,304 300 | 1 386,200 |
| Expenditure | 1 342 452 | 1 402 800 | 1,366 100 | 1,419 900 |
| NET | —60 912 | —54 800 | —61 800 | —33,700 |
| Telegraph Capital Account— | | | | |
| Receipts | 1 191 | | | |
| Expenditure | 158 858 | 180 100 | 157,000 | 222,300 |
| NET | —157 667 | —180,100 | —157,000 | —222 300 |
| Telegraph Revenue Account— | | | | |
| Revenue | 740 957 | 752,100 | 768 300 | 793 200 |
| Expenditure | 545,234 | 582 300 | 562 900 | 578 200 |
| NET | 195 723 | 169 800 | 205 400 | 215 000 |
| Mint— | | | | |
| Revenue | 221 138 | 228 600 | 267 100 | 244 000 |
| Expenditure | 99 967 | 103 100 | 119 100 | 108,200 |
| NET | 121 171 | 125 500 | 148,000 | 135 800 |

These figures do not profess to give a complete account of the profit and loss of the Departments, but merely show the difference between the revenue and expenditure as recorded in the accounts and estimates As regards the Post Office, the somewhat unfavourable result of the current year is mainly due to a change in the system of accounting Hitherto it has been the practice to credit as revenue, (1) the cost of Postage Stamps sold by Treasuries to Post masters, whether disposed of to the public within the year or not, and (2) all postage due on articles remaining undelivered at the end of the year, by debit to advances In future only the sum received for stamps actually sold to the public and postage actually realized will be credited as revenue of the year The effect of this change has been to reduce the revenue of the current year by about Rx 41 000

The Revenue Account of the Telegraph Department indicates a gradual expansion of traffic and a slowly increasing surplus The increase in the capital expenditure is due to the contemplated construction of new lines, most of which are necessitated by the extension of Railway communications

The imports and coinage of silver during the three closing months of the current year will be very heavy This large coinage, and the higher gain on the copper coinage resulting from the reduced price of copper, account for the improvement shown under Mint

## CIVIL DEPARTMENTS

36 The Estimates of the several heads which fall into this group are compared below —

| | Budget Estimate 889 90 | Revised Estimate 889 90 | Budget Estimate 890-9 | Revised Estimate 1889-90, Better + Worse — than Budget Estimate of 889 90 | Budget Estimate 890-9 Better + Worse — than Revised Estimate of 889 90 |
|---|---|---|---|---|---|
| | Rx | Rx | Rx | Rx | Rx |
| Receipts | 1 464 200 | 1 518 700 | 1 521 500 | +54 500 | +2 800 |
| Salaries and expenses | 13 291 200 | 13 282 500 | 13 596 800 | +8 700 | —314 300 |
| Net Expenditure | 11 827 000 | 11 763 800 | 12 075 300 | +63 200 | —311 500 |

The improvement in Revenue does not call for special notice, as, with few exceptions it results from a number of minor variations

The Revised Estimate of Expenditure approximates closely in the aggregate to the original Estimate for 1889 90, but the following variations call for a few words of explanation —

| | Expenditure less | Expenditure more |
|---|---|---|
| | Rx | Rx |
| 18 General Administration | 25 800 | |
| 20 Police | 58 800 | |
| 21 Marine | | 92 600 |
| 22 Education | 51 000 | |
| 25 Political | | 37 000 |
| TOTAL | +135 600 | —129 600 |

Of the improvement under *Administration*, Rx 16,600 is the result chiefly of economies effected in the offices of the Government of India, and Rx 13,400 occurs in England and Exchange The smaller expenditure under *Police* is almost entirely due to savings in the District Executive Force and Special Police charges in Burma, rendered possible by the restoration of order and decrease of crime in that Province The considerable increase in *Marine* Expenditure is due to provision having been made for the purchase of a steamer for the Andamans and a steam launch for the Port Officer, Calcutta, to the payment of the balance of the purchase money of a steamer to replace the *Undaunted*, and to a large supply of Stores from England The improvement under *Education* is distributed in small amounts over all Provinces, and the increase under *Political* is chiefly due to the payment of arrears of subsidy to the Amir of Afghanistan

37 The increase of expenditure provided for in the Budget Estimate for 1890 91 is expected under all heads except *Marine*, where the absence of provision for the special items of expenditure referred to above results in a reduction of Rx 55,400 from the amount provided in the Revised Estimate The following are the principal items of increase *Courts of Law*, Rx 51,300, owing chiefly to provision having been made for additional Judicial Establishments in Burma and in Bengal, *Jails* Rx 35 300, *Police*, Rx 63,000, of which 29,300 is provided in Lower Burma principally on account of additional Police to be entertained in place of men under training, and the balance in the Punjab, Madras, and Bombay as the result of revision of establishments, contemplated or in pro

gress, *Education*, Rx. 92,400, in consequence generally of an increase in the number of Government Schools and in the grants in aid to private Educational Institutions in all Provinces, and *Scientific and Other Minor Departments*, Rx 64,100, resulting almost entirely from the provision for the forthcoming Census

MISCELLANEOUS

38 The Estimates are as follows —

| | 1888-89 Accounts | Budget | 1889-90 Revised | 1890-91 Budget | Increase (+) or Decrease (—) of Revised as compared with Budget Estimate 1889 90 | Increase (+) or Decrease (—) of Budget 1890-91, as compared with Revised Estimates 1889-90 |
|---|---|---|---|---|---|---|
| | Rx | Rx | Rx | Rx | Rx | Rx |
| Revenue | 1 793 000 | 1 340 300 | 1 325 500 | 1 243 000 | —14 800 | —82 500 |
| Expenditure | 4 884 000 | 4 823 200 | 4 848 700 | 4 945,400 | +25 500 | +96 700 |

The variations in revenue occur mainly in the receipts under Exchange, which were Rx 951 500 in 1888 89, and are estimated at Rx 527,300 and Rx 453 400 in the Budget and Revised Estimates of 1889 90, and Rx 443 500 in the Budget Estimate of 1890 91 It has been explained in previous years that these receipts accrue almost entirely in connection with the capital transactions of the subsidised Railways, the most important of which are the Southern Mahratta, Indian Midland, and Bengal Nagpur Railways The gradual falling off in the receipts is due to the smaller capital expenditure on these Railways, some of which have already been completed and others are approaching completion Excluding *Exchange*, the revenue under this group amounted to Rx 841,300 in 1888 89 and is estimated at Rx 813,000 and Rx 872 100 in the Budget and Revised Estimates of 1889 90, and at Rx 799 500 in the Budget Estimate of 1890 91 The balance of the deposits of the Military Orphan Fund having been exhausted in 1888 89, the credit which used to be taken to revenue from this balance on account of the net payments made for the Fund, ceased in that year and accounts for a falling off of about Rx 35,000 In the current year, however, this falling off has been more than compensated by special receipts, of which the principal are, a fine of Rx 20,000 from a Karen Chief, and a recovery of Rx 21,900 from the Bombay Port Trust on account of their non interest bearing debt, which represents the value of land purchased, and buildings constructed, from revenue and taken over by the Trust

The increase in Expenditure is chiefly attributable to increasing superannuation allowances and to increased demands for Stationery and Printing following on the growth of public business and the multiplication of public offices

FAMINE RELIEF AND INSURANCE

39 The Estimates are —

| | Budget 1889 90 | Revised. | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Famine Relief | 20 500 | 100 000 | 10 500 |
| Construction of Protective Irrigation Works | 80,000 | 74 000 | 65 000 |
| Reduction of Debt | | 433,500 | 524,500 |
| TOTAL | 100 500 | 607,500 | 600 000 |

In the Budget Estimate for the current year Rx 20,000 were provided for the relief of the scarcity in Behar When the estimates were prepared it was not thought that the scarcity in Ganjam would be of a nature to require expenditure on direct relief It is well known that in both districts the scarcity turned out to be more serious than was at first anticipated Rx 50,000 were spent on direct relief operations in Behar and the same sum in Madras An outlay of Rx 32,500 was also incurred on the Rushikuliya Canal and helped to alleviate the distress in Ganjam Most of the rest of the outlay on the irrigation works charged to this head represents the cost of construction of the Nira Canal in Bombay Next year's grants provide for further progress on the two works mentioned above, and a precautionary provision of Rx 10,000 is made for direct relief in Bengal

It has been explained elsewhere that the great improvement in the financial outlook has enabled the Government to take steps for the gradual restoration of the Famine Insurance Grant, and no detailed explanation is therefore required of the entries against *Reduction of Debt*

## RAILWAY FINANCE

40 The extent to which the Indian Budget is influenced by the condition of Railway Traffic and Construction will be apparent from the following figures —

| | Revenue | | | | Expenditure | | |
|---|---|---|---|---|---|---|---|
| | Budget 1889-90 | Revised 1889-90 | Budget 1890-91 | | Budget 1889-90 | Revised 1889-90 | Budget 189 -91 |
| | Rx | Rx | Rx | | Rx | Rx | Rx |
| | 16 686 200 | 16 503 000 | 17 151 100 | India | 10 503,400 | 10 273 000 | 10 727 900 |
| | 200 | 200 | 200 | England | 5 603 900 | 5 609 600 | 5 717 200 |
| | 100 | 100 | 100 | Exchange | 2 605 800 | 2 524 300 | 2 572 800 |
| Loss on the Railway Account | 2 026,600 | 1 903 600 | 1 866 500 | Total | 18 713,100 | 18,406 900 | 19 017 900 |
| Total | 18 713 100 | 18,406 900 | 19 017,900 | | | | |

Of the various items of Revenue which enter into the Estimates, Land Revenue alone furnishes a larger contribution to the Treasury than the gross Railway Revenue, and the Expenditure on the working of Railways and in paying the interest on the money spent in constructing them, is second only to that incurred on the Army

41 For the current year, the Revised Estimate compares with the Budget as follows —

RECEIPTS

| | Budget | Revised | Better + Worse — |
|---|---|---|---|
| | Rx | Rx | Rx |
| State Railways (gross Traffic Receipts) | 13,103 500 | 13,360 300 | +256 800 |
| Guaranteed Railways (net Traffic Receipts) | 3,560 000 | 3 100 000 | —460 000 |
| Subsidized Companies (Repayment of advances of interest) | 23,000 | 43 000 | +20,000 |
| Total | 16 686 500 | 16,503 300 | —183,200 |

EXPENDITURE

| | Budget | Revised | Better+ Worse— |
|---|---|---|---|
| | Rx | Rx | Rx |
| State Railways | 14,454,000 | 14,310 700 | +143 300 |
| Guaranteed Railways (Surplus Profits, Land and Supervision and Interest) | 4 089,100 | 3,866 900 | +222 200 |
| Subsidized Companies | 87 500 | 74 100 | +13 400 |
| Miscellaneous Railway Expenditure | 82 500 | 155 200 | —72 700 |
| | | NET | +306,200 |

The receipts are therefore expected to be Rx 183,200 worse, and the expenditure Rx 306,200 better, than the estimate the whole of the deterioration in Receipts and most of the improvement in Expenditure appearing against "Guaranteed Railways' Low earnings of course mean that low surplus profits have to be paid, in other words, that a part of the loss of Revenue comes back to us in the shape of reduction of Expenditure

42 *State Railways Traffic Receipts and Working Expenses*—The most marked variations from the receipts as originally estimated occur on the following lines —

| | Rx | |
|---|---|---|
| North Western Railway | 265 000 | better |
| Eastern Bengal | 75 000 | better |
| Rajputana Malwa | 60 000 | better |
| Oudh and Rohilkhand | 45 000 | better |
| Toungboo Mandalay | 42 500 | better |
| Tirhoot | 40 000 | better |
| Indian Midland | 180,000 | worse |
| Bengal Nagpur | 52 500 | worse |
| Southern Mahratta | 25 000 | worse |

and the working expenses are heavier on the—

| | Rx |
|---|---|
| North Western Railway by | 50,000 |
| Rajputana Malwa | 47 500 |
| Toungboo Mandalay | 23 500 |
| Burma | 22 500 |
| Bengal Nagpur | 21 000 |

but fall short of the Estimate on the—

| | |
|---|---|
| Indian Midland by | 132 500 |
| East Indian | 75 000 |
| Sindia | 14,600 |

The large increase in the receipts on the North Western Railway is due to a very favourable grain traffic The Rajputana-Malwa line has carried more grain and cotton, and the Eastern Bengal Railway an exceptional quantity of jute The failure to realise the estimates in the case of the three State lines leased to Companies is due partly to the conjectural nature of the estimates, as there were no data available for framing them, and partly to various sections of the lines not having been opened to traffic as early as anticipated

Heavy traffic leads to increased working expenses, and this is the explanation generally of the increased expenditure The original estimate for the East Indian Railway provided for a larger renewal of locomotives than was made, and the saving on the Sindhia line is due to the fact that the provision

made for the settlement of a long outstanding claim preferred by the Bombay, Baroda and Central India Railway was not utilised, as the claim is yet under consideration

43 *Guaranteed Railways*—As already explained, the failure of the estimate of receipts and also most of the saving in Expenditure have occurred in connection with the guaranteed lines The falling off occurs almost entirely on the Great Indian Peninsula Railway, the gross receipts being now estimated at Rx 510 000 below the Budget figure. This is due mainly to a decrease in the wheat traffic, resulting from (1) poor crops in the localities served by the Rail way, (2) a reduced demand for export owing to favourable crops in Europe and America, and (3) unusually large exports from the Punjab There was also a falling off in the linseed traffic, and in the carriage of materials for Railway construction owing to the completion of the Indian Midland line

The Madras Railway has, without any sensible increase in its expenditure, improved its receipts by Rx 70,000 over the Estimate

44 *Miscellaneous Railway Expenditure*—The increase from Rx 82,500 to Rx 155 200 is principally due to the cost of material for a few miles of an experimental railway (the Abt) with a rack rail, and also to a large outlay on surveys, among which may be mentioned the Bikanir Desert Survey, the East Coast Survey, the Hyderabad Umarkot Survey, Surveys in the Shan Hills, and on the Chindwin, and also on the North West Frontier

CAPITAL EXPENDITURE

45 *Construction of State Railways (not charged against Revenue)*—The Budget Estimate provided for an outlay of Rx 3 562 000 The present estimate is for Rx 3 066,200, or a reduction of Rx 495 800 The greater portion of the reduction occurs in the sterling expenditure in England which is now expected to be less than the estimate by £236 500 No progress has been made on the Peshawar Jumrood or Burrakar lines or on the Kistna Bridge, for which Rx 200 000 were provided in the Estimates The year's record of construction is as follows —

The Assam Behar Railway, the Toungoo Mandalay Railway, the Sind Sagar Railway, and the Chenab Bridge have been practically completed, considerable progress has been made with the Villupuram Dharmaveram line and with the Chaman Tunnel and extension The Mu Valley line has been commenced, and the Jammu Kashmir line is in progress

BUDGET ESTIMATE, 1890 91

46 The Budget Estimate for 1890 91 compares with the Revised Estimate of the current year as follows —

RECEIPTS

| | Revised | Budget 1890 91 | Better + Worse — |
|---|---|---|---|
| | Rx | Rx | Rx |
| State Railways (gross Traffic Receipts) | 13 360 ,00 | 13 777 300 | +417,000 |
| Guaranteed Railways (net Traffic Receipts) | 3 100 000 | 3 342 000 | +242,000 |
| Subsidized Companies (Repayment of advances of interest) | 43 000 | 32 100 | —10 900 |
| TOTAL | 16,503,300 | 17,151,400 | +648,100 |

EXPENDITURE

| | Revised | Budget 1890 91 | Better + Worse— |
|---|---|---|---|
| | Rx | Rx | Rx |
| State Railways | 14 310 700 | 14,841 900 | —531 200 |
| Guaranteed Railways (Surplus Profits Land and Supervision and Interest) | 3 866 900 | 4 012,700 | —145,800 |
| Subsidized Companies | 74 100 | 52,000 | +22 100 |
| Miscellaneous Railway Expenditure | 155 200 | 111,300 | +43 900 |
| TOTAL | 18,406 900 | 19 017,900 | —611 000 |

An increase of Rx 648 100 in receipts and of Rx 611,000 in expenditure is, therefore, estimated for the net improvement being Rx 37,100

47 *State Railways, Traffic Receipts and Working Expenses*—The chief improvements in receipts are expected on the following lines —

| | Rx |
|---|---|
| South Indian (owing to change of status) | 132 500 |
| Midland | 130 000 |
| Bengal Nagpur | 102 500 |
| Southern Mahratta | 70 000 |
| Oudh and Rohilkhand | 35 000 |
| Burma | 30 000 |
| Tounghoo Mandalay | 22 500 |
| East Indian | 10 000 |
| Villapuram Guntakal (Nellore Branch) | 7 100 |

and the only material falling off on the

| | |
|---|---|
| North Western | 165,000 |

The improvement in the Midland and Bengal Nagpur lines is anticipated for the reason that the former will be completely open for traffic throughout the year, and the latter for a portion of it The estimates are, however, to some extent conjectural, and it is well to bear in mind that the results of the current year have not accorded with the anticipations on which the estimates were framed a year ago The completion of the Southern Mahratta system explains the expected increase of Rx 70 000 on that line The traffic on the Oudh and Rohilkhand line is developing in a satisfactory manner, and both the Burma lines have done remarkably well and promise to continue to do so The following figures for the Upper Burma line have some interest —

| | Budget 1889 90 | Revised | Budget 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Receipts | 115 000 | 157,500 | 180 000 |
| Working Expenses | 100 000 | 123,500 | 130,000 |
| Net | 15 000 | 34 000 | 50 000 |

The improvement on the Villapuram Guntakal (Nellore Branch) line is not altogether real, as owing to the change of status of the South Indian Railway, through which agency this line is at present worked, the receipts will be adjusted monthly instead of half yearly, thus throwing the transactions of 15 months into the accounts of 1890 91 A falling off on the North Western line of Rx 165,00 is expected, in the current year the grain traffic has been unusually heavy, and with the failure of the winter rains in the Punjab its continuance on the same scale cannot be looked for

In *Working Expenses* the increase is estimated at Rx 300,300, and may be stated generally to be proportionate to the increased traffic expected

The addition to the *Interest* charge is Rx 230 900 This, of course, represents the interest on the additional outlay on construction and on the additional capital deposited by the Assisted Companies during the year

48 *Guaranteed Railways* —In consequence of its change of status on 31st December 1890 the net earnings of the South Indian line for nine months only come into the Estimates On the Madras and Bombay, Baroda and Central India lines slight increases aggregating Rx 20 000 are expected The increase of Rx 242 000 is due to the more favourable view taken of the prospects of the Great Indian Peninsula line The partial collapse of the traffic, and the special reasons for it have already been alluded to A recovery set in in November and as it is understood that the wheat crop in the Central Provinces is a fair one there is reason to hope that the improvement may be maintained The Estimate provides for Gross Earnings at Rx 4 000 000 and working expenses at Rx 1 960 000, giving net earnings of Rx 2 040 000 and a net increase of Rx 260 000 The following figures show that with ordinary conditions this is not a sanguine estimate —

Net earnings (actual)—

| | | Rx |
|---|---|---|
| | 1886 87 | 2,114 300 |
| | 1887 88 | 2 142 400 |
| | 1888 89 | 2 209 100 |
| Budget Estimate | 1889 90 | 2 270 000 |
| Revised Estimate | 1889 90 | 1 780 000 |
| Budget | 1890 91 | 2,040,000 |

The *Surplus profits* and *Interest* are more by Rx 145,800 than in the current year, the greater portion of which is the consequence of the higher estimate of earnings and the rest of additional capital outlay on which interest has to be paid

49 Under *Miscellaneous Railway Expenditure* the improvement of Rx 43 900 is nominal as the current year bears the exceptional charge for the Abt experimental material The provision of Rx 111,300 is for surveys

Before leaving the subject of Railway Revenue and Expenditure it is desirable to call attention to the magnitude of the transactions and to the impossibility of framing a close estimate of the probable traffic earnings The Budget Estimates for the current year promise to be fulfilled within an inconsiderable margin, but this is not because each estimate has proved a good one on the contrary the variations from expectation on the Great Indian Peninsula line in particular and on the Midland and Bengal Nagpore in a less degree indicate the perplexing nature of the task This liability to fluctuation in the net earnings of our great Railway system adds one more cause of uncertainty to those which already affect Indian finance

## CAPITAL EXPENDITURE

50 The provision in 1890 91 for construction of Railways not charged to Revenue is Rx 362 000 less than the original provision of the current year thus —

| | India | England | Exchange | Total |
|---|---|---|---|---|
| | Rx | £ | Rx | Rx |
| 1889 90 | 1 697 100 | 1,273 000 | 591 900 | 3 562 000 |
| 1890 91 | 1 960 200 | 855 000 | 384 800 | 3,200 000 |

The works on the Chaman Extension, for which a heavy grant was made in 1889 90, are now far advanced and require a very much smaller grant in 1890 91 to provide for their completion The Chenab Bridge is practically completed The Sind Pishin, Sind Sagar, and Assam Behar Railways and the Mandalay Extension, on which considerable sums were expended during the past year, are now finished, and the expenditure next year will be restricted to requirements which the exigencies of traffic or safe working may prove to be necessary

The expenditure on the Villupuram Guntakul Railway, under construction on behalf of the State by the South Indian Railway, will still be high, and provision to the extent of Rx 968 600 has been made in the estimates It is expected that 160 miles of this line will be sufficiently far advanced to be open for traffic about January next

During the current year, the Mu Valley Railway, the Durbhunga Bairagnia Branch of the Tirhoot State Railway, and an extension of the Sind Sagar Railway from Mianwali to Mari were sanctioned and work on them is now in progress The grants allotted to these projects in 1890 91 are Rx 500,000, Rx 75,400, and Rx 195 000 respectively The allotments to the two last named projects provide for their completion during the coming year

Provision to the extent of Rx 250 000 is made for either the Panchpara Ganjam or East Coast project now under investigation Other important grants are, Rx 63 600 for improving the gradients on the North Western Railway between Jhelum and Rawalpindi and Rx 62 800 for completing the reserve of material which it has been decided to maintain for future possible extensions of the Frontier Railways

51 The following figures shew the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880 —

| Date | Number of miles open |
|---|---|
| 31st March 1880 | 8 ,82 |
| „ 1881 | 9 134 |
| 1882 | 9 437 |
| „ 1883 | 9 748 |
| „ 1884 | 10 188 |
| „ 1885 | 10 824 |
| „ 1886 | 11,173 |
| „ 1887 | 12 000 |
| „ 1888 | 12 915 |
| „ 1889 | 13 648 |
| „ 1890 (Revised Estimate) | 14 437 |

Between March 1880 and March 1890 the number of miles open has increased from 8,382 to 14,437, or by more than 72 per cent

The following Table gives the Total Capital outlay on Railway Construction up to date —

| | State Railways | State Railways constructed through the Agency of Companies | Guaranteed lines | Total | Annual progress |
|---|---|---|---|---|---|
| | Rx | Rx | Rx | Rx | Rx |
| To end of— | | | | | |
| 1879-80 | 28 007 395 | | 96 829 969 | 124 837 364 | |
| 1880-81 | 67 224 624 | | 66 348,478 | 133 573 102 | 8 735 738 |
| 1881 82 | 70 569 867 | | 67 021 756 | 137 591 623 | 4,018 521 |
| 1882 83 | 72 800 428 | 468 270 | 67 431 448 | 140 700 146 | 3 108 523 |
| 1883 84 | 76 653 281 | 704 155 | 68 769 369 | 146 126 805 | 5,426 659 |
| 1884 85 | 81 389 391 | 3 126 906 | 69 904 427 | 154,420 724 | 8 293 919 |
| 1885 86 | 90 803 111 | 4 775 059 | 67 883 682 | 163 521 852 | 9,101 128 |
| 1886 87 | 108 456 220 | 7 915 378 | 57 046 325 | 173,417 923 | 9 896 071 |
| 1887 88 | 110 788 941 | 12 979 680 | 57 694 898 | 181 463 519 | 8 045 596 |
| 1888-89 | 111 989 453 | 18 097 843 | 58 313 774 | 188 401 070 | 6 937 551 |
| 1889-90 Revised | 124 329 814 | 20 284 543 | 49 499 263 | 194,113 620 | 5 712 550 |
| 1890 91 Budget | 127 534 564 | 22 631 443 | 50 281 163 | 200 447 170 | 6 333 550 |

## IRRIGATION

52 The Irrigation revenue makes satisfactory progress The figures are—

| | Budget 1889 90 | Revised 1889 90 | Budget 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Revenue | 1 889 300 | 1 985 300 | 2 035 000 |
| Expenditure | 2 614 700 | 2 709 300 | 2 739 400 |
| Net | —725 400 | —724 000 | —704,400 |

It must be recollected that these figures include the transactions classed as "minor works" as well as the revenue transactions of the productive or 'major works" The broad distinction between the two classes is that the *Capital* cost of minor works is charged against Revenue, while the cost of construction of major works is charged to Debt The distinction is not absolute, for there are works classed as ' Major Works" on which there has been large capital expenditure from Revenue, that is, charged against the grant for Famine Insurance In the current year most of the improvement in revenue arises through the extension of irrigation in the Punjab, and is mainly due to the approaching completion of the distributaries of the Sirhind Canal In 1890 91, the increase is shared between the Punjab and the North Western Provinces, the former contributing Rx 58,700 more than the estimate of a year ago, and the latter Rx 21,300 Extension of distributaries and an advance in popular favour are the general explanation of the increase in both cases There is however, a special influence in the case of the North Western Provinces It may be recollected that in 1886, the irrigation from the Lower Ganges Canal system was stopped by the collapse of the Nadrai aqueduct The reconstruction of the aqueduct has now been completed and therewith a large area is again brought within reach of canal water

53 *Construction of Irrigation Works (not charged against Revenue)* —The Estimates are—

| | Budget 1889-90 | Revised 1889 90 | Budget 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| | 527 500 | 401 900 | 550 000 |

The reduction of the Estimate from Rx 527,500 to Rx 401 900 in the current year is due to the postponement of the construction of the Jhelum Canal The conversion of the Chenab Inundation Canal into a perennial Canal has taken the place of the Jhelum project for the present

In 1890 91 the outlay will be almost entirely in the Punjab (Rx 191 200), Madras (Rx 130,000), and the North West Provinces and Oudh (Rx 105 000) In the Punjab, the Chenab and Sirsa Canals will be proceeded with the outlay in Madras represents the progress on the Perriar project, and in the North Western Provinces it is distributed over the Ganges and Jumna Canals

It may be mentioned that it has been arranged to apply a fixed sum of Rx 550,000 from loan funds to construction for each of the next few years, in addition to construction charged under "minor works" and against the Famine Grant

## BUILDINGS AND ROADS

54 This head comprises both Military and Civil Works The Estimates are —

RECEIPTS

| | Budget 1889 90 | Revised 1889 90 | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Military and Civil Works | 603 700 | 649 200 | 589 400 |

EXPENDITURE

| | Budget 1889-90 | Revised 1889 90 | Budget 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Military Works | 1 157 400 | 1 158 000 | 1 160 700 |
| Civil Works | 4,325 000 | 4 281,400 | 4 556 600 |

In the Revised Estimate the expected improvement in revenue, Rx 45,500, is almost entirely due to the sale of the Burrakur iron works to a Company The price was Rx 45,000, which was received and credited in the current year

The Military Works expenditure is composed of a grant of Rx 1,000 000 which has been regularly made for several years *plus* Rx 150,000 for Burma, with an addition for Exchange on the small English expenditure

55 By far the greatest portion of the Civil Works Expenditure is Provincial and Local The Imperial share is only Rx 822 500 in the Revised Estimate

and a large part of this, namely, Rx 304,000, represents the cost of the progress made during the year in equipping Upper Burma with Jails, Court houses, and Roads The expenditure classified as Local, that is, incurred mainly through the agency of District and Local Boards, amounts to Rx 1 493,300 and is not far short of the sum spent by Provincial Governments

The Provincial expenditure is largely determined by the state of the Provincial balances The increase in the total grant for Civil Works is considerable, but it only means that Local Governments have abundant balances, and having arranged their programmes for utilising their surplus funds, are now carrying them out Provincial expenditure on Civil Works was estimated at a high figure in the Budget of the current year, but a considerably higher provision is made for next year The figures are —

| | Budget 1889 90 | Budget 1890 91 | Increase |
|---|---|---|---|
| | Rx | Rx | Rx |
| Provincial Civil Works Outlay | 1 970,900 | 2 221 900 | +251 000 |

ARMY

56 The Estimates are —

RECEIPTS

| | Budget 1889 90 | Revised 1889 90 | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| India and England | 944,600 | 1 022 100 | 982 600 |

EXPENDITURE

| | Budget 1889 90 | Revised 1889 90 | Budget 1890-91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| India | 15 107 000 | 14 950 000 | 14 806 000 |
| England | 4 005 300 | 4 126 600 | 4 620 100 |
| Exchange | 1 862 400 | 1 857 000 | 2 079 000 |
| TOTAL | 20 974 700 | 20 933 600 | 21 505,100 |

The increase in the Revised Estimate of receipts represents increased sales of stores to Civil Hospitals and Dispensaries and to the forces engaged in the Sikkim and Chin Lushai Expeditions

Notwithstanding the heavy outlay on the Chin Lushai Expedition, the Revised Estimate of expenditure in India is expected to be appreciably less than the Budget grant for the year The main causes of this somewhat unexpected result are the following considerable economies have been effected in the Upper Burma charges, the rate of exchange for the conversion of the pay of British troops is $\frac{1}{4}d$ better than that provided in the Budget, and the actual strength of the Army was less than that provided for

In the English expenditure there is a considerable increase, but it is an increase which will give relief to the Estimates of future years A special payment of £150,000 to the War Office has been provided for on

account of arrears of what are technically described as "Home Charges on account of British troops serving in India—effective," and a provision of £70,000 on the same account has been made in the Estimates of 1890 91 These charges represent the amount payable by India on account of the raising and equipment of the British Army in India, the method of assessing them has been under discussion for many years, and is at present being considered by a Committee over which Lord Northbrook presides It is understood that the payment of this £[illegible]20 000 will extinguish, or almost extinguish all liabilities on this account other than current ones

57 It will be noticed that in 1890 91 there is a decrease of expenditure in India, but a very large increase in the English expenditure The decrease in India, however, requires explanation The Estimates of both 1889 90 and of 1890 91 include provision for considerable expenditure of a special and temporary nature The decrease expected in 1890 91 is not a decrease in the ordinary charges for the Army, but merely means that the Estimates are burthened with a smaller sum for exceptional services Next year shows an improvement over the current one in the following respects—

(a) Better Exchange for payment of British troops, *i e*, 1*s* 5*d* in place of 1*s* 4*d*
(b) Less expenditure on Commissariat requirements
(c) Reduced provision on account of troops in Sikkim
(d) Reduced expenditure in Upper Burma
(e) Reduction in mobilisation charges

The aggregate improvement on these accounts is not far short of Rx 700 000, so that for purposes of comparison the ordinary charges included in the Budget Estimate of 1889 90 may be reckoned at about Rx 14 400 000 as compared with the actual Estimate of Rx 15 107 000 in all The Budget of 1890 91 provides for an expenditure of Rx 14 806 000, and the difference between that figure and Rx 14 400 000 or Rx 406 000 may be taken roughly as the measure of the special charges to be met in the coming year The greater portion of this is due to a provision of Rx 200 000 made for operations in the Chin Lushai country, Rx 60 000 for mobilization and the rest to numerous causes, of which may be mentioned (1) extra grants for Volunteer Corps and (2) the disbandment of certain Madras Regiments and the substitution for them of corps for local service in Burma

58 The increase in the English charges is very great namely, £614 800, and practically represents the cost of re arming the British troops throughout with the new rifle and of supplying 21 more batteries of 12 pounder breech loading guns The increase in the estimated cost of Ordnance stores over the actual cost in 1888 89 is no less than £745,600 [945 800—200 200] The re arming of the Army is a reform that had to be undertaken sooner or later and which could not safely be postponed The increase in the Home charges is thus not permanent, but incidental and temporary and we may hope for some reduction in liabilities in the Budget of 1891 92

## SPECIAL DEFENCES

59 The Estimates are —

| | Budget 1889 90 | Revised | Budget 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| | 1 10[illegible],900 | 758 400 | 8[illegible] [illegible] |

In the current year the expenditure is much below the grant in both India and England The grant for India was Rx 545,000 and the lapse is expected to be no less than Rx 139,000 The lapse on the English grant, due to the slower supply of heavy ordnance and stores than was reckoned on, is £137,800, and the resulting saving in Exchange Rx 67,700 The grant for next year is Rx 425,800 for India, the highest expenditure in India in one year hitherto having been Rx 447,800

## Section III —Progress in Upper Burma.

60 The recent financial progress of Upper Burma may appropriately be noticed

The following statement shows the Revenue and Expenditure as they were estimated in the Budget Statements of 1888 89 and 1889 90, and as they are estimated in 1890 91 —

REVENUES

| | 1888 89 | 1889-90 | 1890 91 |
|---|---|---|---|
| | Rx | Rx | Rx |
| Civil Revenue | 547 000 | 755 200 | 901 100 |
| State Railway Receipts | | 115 000 | 180 000 |
| TOTAL | 547 000 | 870 200 | 1,081 100 |

EXPENDITURE

| | 1888 89 | 1889-90 | 1890 91 |
|---|---|---|---|
| Civil Expenditure— | Rx | Rx | Rx |
| Police | 732 000 | 868,200 | 838,100 |
| Other Departments | 339,000 | 366,400 | 450,200 |
| Railways (including interest on Capital) | | 192 800 | 226 400 |
| Military Works | 190,000 | 150 000 | 150,000 |
| Civil Works | 314 000 | 298,100 | 290,000 |
| Irrigation | 23 000 | 20 000 | 30,000 |
| Army Special Expenditure | 824,000 | 600,000 | 450,000 |
| TOTAL | 2,422,000 | 2,495 500 | 2 434 700 |

Thus the deficit in 1888 89 was estimated at Rx 1,875,000, in 1889 90 at Rx 1,625,300, and in 1890 91 it is expected to be Rx 1,353,600 The actual results have recently turned out considerably better tha nthe anticipations of them and we may hope for a considerable reduction in the expected deficit of Rx 1 353,600 by the end of the year The increase of revenue is remark able, and has been referred to in the remarks on Land Revenue in paragraphs 12 and 13 and in those on Railways in paragraph 47

## Section IV —Ways and Means—Home Treasury

61 The Secretary of State's Revised and Budget Estimates of the transactions at the Home Treasury for 1889 90 compare as follows —

| | Budget | Revised |
|---|---|---|
| *Net Receipts* | £ | £ |
| Council Bills | 14 689 900 | 15 400 900 |
| Permanent Debt for Advances to Companies | 3 750,000 | 3 500 000 |
| Capital Receipts from Railway Companies | 515,000 | 1 540 900 |
| Deposits and Advances | | 1,800 |
| Add Opening Balance | 3 849,797 | 3,259,933 |
| TOTAL | 22 804,697 | 23,703,533 |
| *Net Outgoings* | | |
| Excess of expenditure over Revenue | 14 956 100 | 14 751,200 |
| Capital expenditure of Government in England | 1 273,000 | 1 038 800 |
| Permanent Debt—Discharge of 4 per cent stock | 300 000 | 300,000 |
| " " 5 per cent stock | | 2,600 |
| Issues to Railway Companies on Capital Account | 3 056 700 | 2,258,200 |
| Deposits and Advances | 2 700 | |
| On account of Remittances from India | 1 069 500 | 848,900 |
| Add Closing Balance | 2 146 697 | 4 503,833 |
| TOTAL | 22 804,697 | 23,703 533 |

The most important variations from the Budget Estimate have occurred in Council Bills, in the amount of debt created for making advances to Railway Companies, and in the Capital Receipts from, and the net issues to, them for expenditure These variations are briefly explained below —

### COUNCIL BILLS

Throughout the current year the demand for remittances from England to India has been strong, and it is expected that the Secretary of State will sell bills for a considerably larger amount than that anticipated The excess drawing gives a corresponding relief to next year, in which the drawings would otherwise have been unusually high, in consequence of the large increase in the net expenditure in England

### DEBT INCURRED, AND CAPITAL RECEIPTS FROM, AND ADVANCES MADE TO, RAILWAY COMPANIES

It was explained in paragraph 95 of last year's Financial Statement that the Secretary of State proposed to borrow, under the powers conferred by the Oudh and Rohilkhand Railway Purchase Act, for the purpose of advancing funds to the "Aided" Railway Companies and that provision had been made for a loan of £3,750,000 for this purpose Soon after the Financial Statement was issued, it was found that the requirements of the Railway Companies had been overestimated and that a loan of £3,500 000 would be sufficient It will be understood that this sum provides for Capital outlay by the Companies (Southern Mahratta, Indian Midland, Bengal Nagpur, and Bengal Central) receiving the advances, both in England and India Three per cent stock for

this amount was accordingly issued in May 1889 at a premium of £1—1s 5d per cent The large increase in the amount received from Companies is due chiefly to £600,300 raised by the Great Indian Peninsula Railway Company and £583,200 by the Indian Midland Railway Company which, it was expected, would be raised in 1888 89 The issues to Companies in England on Capital account were overestimated, the Revised Estimate of £2,258,200 on this account includes £600,000 for discharge of debentures, the balance representing purchase of Stores, &c

62 The following is the Secretary of State's Budget Estimate of Ways and Means for 1890 91 —

| *Net Receipts* | £ |
|---|---|
| Council Bills | 14 989 000 |
| Permanent Debt for Advances to Companies and discharge of Oudh and Rohilkhand Railway Debentures | 2 200 000 |
| Permanent Debt for Purchase of the South Indian Railway | 3 200 000 |
| Capital Receipts from Railway Companies | 2,732 300 |
| Deposits and Advances | 2 200 |
| Add Opening Balance | 4 503 833 |
| TOTAL | 27 627 333 |
| *Net Outgoings* | |
| Excess of expenditure over Revenue | 15 674 300 |
| Capital expenditure of Government in England | 857 800 |
| Permanent Debt—Discharge of the Oudh and Rohilkhand Railway Debentures | 500 000 |
| Issues to Railway Companies on Capital Account | 4,045,600 |
| Capital charge involved in redemption of liabilities | 3 200 000 |
| On account of Remittances from India | 1 197 200 |
| Add Closing Balance | 2,152,433 |
| TOTAL | 27 627 333 |

The most important feature of this Estimate is the provision for the pro posed purchase of the South Indian Railway The terms have not yet been finally settled, but it should be noted that in the case of this Company the pur chase can only be effected under the contract by actual payment and not by an annuity Under the contract, the Secretary of State has to pay the equivalent of the mean market value of the share capital of the Company during the three years ending on the 1st March 1890, and to accept the liability for the debentures and debenture stock issued by the Company which now amounts to £1,495,000 But as it is proposed that the management of the Railway, after its acquisition by the State, shall be entrusted to a Company which will provide a small portion of the capital, it will not be necessary to provide for the redemp tion of the whole existing share capital It is accordingly proposed to raise only £3,200,000 on account of the purchase, although the capital of the Company amounts to £3,208,952, the mean value of which, according to the terms of the contract, would be about £4,200,000 The entries on account of the transfer of liability of the debentures and debenture stock are omitted from both sides of the abstract account given above They appear on both sides of the account in Statement C of the Appendix The Secretary of State also proposes to raise a loan of £2,200,000 for advances to Railway Companies in India and England under the Oudh and Rohilkhand Railway Purchase Act and for the discharge of debentures for £500,000 of the Oudh and Rohilkhand Railway Of the payments to Companies on Capital Account £1,804,300 represent dis charge of debentures He also proposes to draw £14,989,000 by Council Bills

during the year It should be understood that, in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and that the amounts to be raised by bills or by loans may be varied from time to time as may seem expedient

## Ways and Means—India.

63 The Ways and Means Estimate of India is as follows —

| | | 1889-90 Budget | 1889-90 Revised | 1890-91 Budget |
|---|---|---|---|---|
| | NET RECEIPTS | Rx | Rx | Rx |
| 1 | Excess of Revenue in India over the Expenditure charged against it | 22 016 900 | 23 198 900 | 22,998 100 |
| 2 | Public Loan | 2,500 000 | 2 000 000 | |
| 3 | Increase of Unfunded Debt—mostly Savings Bank Deposits | 629,700 | 14 100 | 309 600 |
| 4 | Appropriation from Revenue for Reduction of Debt | | 433 500 | 524 500 |
| 5 | *For Remittance to Secretary of State* | 1 112 300 | 891 400 | 1 179 400 |
| | Add Opening Balance | 12 900 001 | 13 305 189 | 14 596,889 |
| | | 39 158 901 | 39 843 089 | 39 608,489 |
| | NET OUTGOINGS | | | |
| 6 | Expenditure charged to Provincial Balances | 640 800 | —352 500 | 757 700 |
| 7 | Capital Expenditure of Government in India | 2 224 600 | 1 961,900 | 2 506 100 |
| 8 | Loans to Municipalities, &c | 827 700 | 709 900 | 907,000 |
| 9 | Other items | 170 400 | —552 500 | —177,700 |
| 10 | *Issues on Capital Account to Railway Companies* | 1,221 400 | 985 800 | 887,200 |
| 11 | Council Bills *Sterling Account* | 14 690 900 | 15 509 300 | 14 921,900 |
| 12 | Do Exchange | 6,829 600 | 6 984 300 | 6,712 200 |
| | Add Closing Balance | 12 553 301 | 14 596 889 | 13 094 089 |
| | | 39 158 901 | 39 843 089 | 39 608 489 |

The headings in italics are connected with and explained by the corresponding figures of the Secretary of State s account in England The others refer to purely Indian transactions

64 In the Budget Estimate, provision was made for a loan of Rx 2,500,000 in India By the 29th June, on which date the Notification calling for tenders was issued, the partial failure of the opium crop was known and the consequent saving in Expenditure was assured The Revenue receipts also indicated an improvement over the Estimate Under these circumstances it was determined to reduce the amount of the loan offered for subscription to Rx 2,000,000 This was taken up at an average rate of R99 14 11 5 per 100 rupees yielding Rx 1 998 697

In 1890 91 it is not proposed to raise any loan in India notwithstanding a contemplated Capital Expenditure on Railways and Canals of Rx 3,750,000 The large surplus expected in the current year, both on Imperial and Provincial account, and the provision made under Famine Insurance for reduction of debt in both years, and which appears against item No 4 in the statement above, will enable us, we hope, to avoid borrowing in 1890 91 This is the present intention of the Government, but full liberty is reserved to modify this intention to any extent that circumstances may require

### SAVINGS BANKS

65 The influences which determined Government to reduce the limits of deposits in Savings Banks were mentioned in paragraph 101 of last year's Financial Statement It was to be expected that for the first year the effect of this

change would be marked, as deposits, which at the date of change were in excess of the new maximum (R2,000), had to be reduced below that sum before further sums could be received to credit of the same account The effect of the change of rule will be evident from the following figures —

| Year | Net addition to deposits in the year (cash) | Interest | Total net addition |
|---|---|---|---|
| | Rx | Rx | Rx |
| 1887 88 | +656 300 | +224 000 | +880,300 |
| 1888 89 | 685,200 | +261 800 | +947,000 |
| 1889 90 } Estimates | —320 500 | +281,500 | — 9 000 |
| 1890 91 } Estimates | —34 400 | +288 800 | +254,400 |

The objections which might be taken to an alteration of rule which leads to such results are obvious But it was impossible for the Government to continue a system under which the sum held at call had approached to an amount nearly equal to the minimum cash balance necessary for the discharge of public business, and which promised to further increase at the rate of nearly a crore a year

### LOANS TO MUNICIPALITIES AND PRESIDENCY CORPORATIONS

66 The net figures for Local loans in 1889 90 and 1890 91 are Rx 709 900 and Rx 907,000, of which Rx 300 000 and Rx 370 000 represent the balances of the advances made by Local Governments under the system described in paragraphs 114 to 118 of last year's Financial Statement Judged from the demands made by Local Governments, the system has proved very acceptable to them

In the current year a total sum of Rx 420,000 will be advanced to the Port Commissioners on account of the Kidderpore Docks, and in 1890 91 a sum of Rx 553,200 The Bombay Port Trust only asks for Rx 20,000, and that in the current year

The advances made to these two Corporations on account of the Docks will stand thus —

| | Calcutta | Bombay |
|---|---|---|
| | Rx | Rx |
| Up to 1888 89 | 1,377,600 | 848 600 |
| Advanced in 1889 90 } Estimates | 420 000 | 20 000 |
| Advanced in 1890 91 } Estimates | 553 200 | |
| TOTAL | 2 350 800 | 868 600 |

67 Owing to the favourable nature of the year the closing balance on 31st March 1890, which was estimated at Rx 12,553,000 a year ago, is now expected to be Rx 14,597,000, notwithstanding provision for an increase of Secretary of State's drawings of £818,400 In 1890-91 provision is made for payments of Secretary of State's Bills to the extent of £14,922,000, and the year is expected to close with a balance of Rx 13,094,000

## Section V —Summary

68 The principal features in this Statement are —

(*a*) The Accounts for 1888 89 have closed with a surplus of Rx 37,018 after including in the Expenditure Rx 789,595 spent on Defence Works

(*b*) The Revised Estimates of 1889-90 show a surplus of Rx 1,809,700 after restoring the Famine Grant to Rx 600,000 (or Rx 1,038,100 including the net charge on the revenues on account of the Protective Railways con

structed through the Agency of Companies), and postponing the contribution of Rx 490,000 from Provincial resources for which credit was taken in the Budget Estimate, to 1890 91 All the main Revenue heads have contributed to this improvement The saving in Opium expenditure owing to a scanty crop, is Rx 708,800 The Estimate of Exchange which was taken in the Budget at 1*s* 4 38*d* = R1, is placed at 1*s* 4 552*d* = R1, and yields a saving of about Rx 200,000 Rx 758,400 spent on Defence Works are included in the Ex penditure

(*c*) The Budget Estimates show a surplus of Rx 270,400 Exchange is taken at 1*s* 4 552*d* as in the Revised Estimate Extra taxation has been imposed on imported spirits and Indian brewed beer has been made subject to the same tax as is levied on imported beer, the expected addition to the re venues being estimated at about Rx 100,000 Credit has been taken for the contribution of Rx 490 000 from Provincial Revenues, originally estimated for as a receipt of 1889 90 The Famine Relief and Insurance Grant has been maintained at Rx 600,000 Including the net charge on the revenues on account of the Protective Railways the grant is Rx 1,032,800 Army Expenditure is unusually heavy being estimated at about Rx 1 203 300 more than the expendi ture in 1888 89 chiefly owing to the contemplated re armament to be carried out next year The Estimate of Expenditure includes Rx 892,300 for Defence Works In view of the heavy charges that fall on the revenues of the year in connection with the re armament the result is considered satisfactory

(*d*) The Capital outlay on Railways and Irrigation Works is estimated at Rx 3,468,100 in 1889 90 and at Rx 3 750 000 in 1890 91

(*e*) The Secretary of State proposes to sell £14 989,000 of Council Bills, also to borrow £5,400 000 for purchase of the South Indian Railway, for making advances to Companies engaged in constructing Railways for the State and for paying off debentures This announcement is accompanied by the usual reserve that, though these are the present intentions of the Secretary of State, he will remain entirely at liberty to vary the amounts to be raised by bills or by loans as he may find occasion

(*f*) Although the estimates provide for a Capital outlay of Rx 3 750 000 on Railways and Canals and for Rx 907 000 to be advanced to Port Commis sioners and Local Governments for local purposes it is not expected that a loan will be necessary in India in 1890 91 It is mainly owing to the partial re storation of the Famine Insurance Grant, and the high cash balances resulting from the surplus of 1889 90, and the estimated surplus of 1890 91 that the Government expects to be able to find funds for the Capital outlay on Public Works without having recourse to borrowing No pledge is however, given that Government will not borrow in India during the year

(*g*) The warning against desponding and pessimist views in connection with Indian Finance given last year is justified by the course of events Fur ther improvement in the financial position is anticipated, but prudence and economy are needed to meet the dangers and difficulties of the future

D BARBOUR

CALCUTTA,
*March 21, 1890*

# APPENDIX I

*Despatch from Her Majesty's Secretary of State for India, to the Government of India No 378, dated 17th December 1885*

In my Despatch of the 10th instant, No 367 I authorized your Government to charge against the Famine Insurance Grant the amount payable during the next five years as interest on capital raised by Companies for the purpose of constructing any of the lines which are mentioned by your Government as being in your opinion, needed for the protection of the country against famine, but which you are not at present able to construct through State agency

2 It was not my intention thereby in any way to interfere with the new form of account suggested in my despatch of the 27th of August, No 237 by which all charges on account of the working expenses and interest payable for railways are to be collected into one group apart from the capital expenditure on the construction of such works

3 I have, accordingly to request that the interest mentioned in the first paragraph of this despatch may be placed under the head of Railways (Expenditure on Revenue Account) and that under Famine Relief and Insurance a note may be appended, stating that there is a further sum (to be specified) which has been charged under the head of Railways for interest paid to Companies formed for the construction of lines calculated to protect the country against famine

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*Telegram from the Government of India to Her Majesty s Secretary of State for India, dated 5th March 1890*

Please refer to paragraph 3 of Your Lordship s Financial Despatch No 378 dated 17th December 1885 We suggest that in future the net charge on the revenues *i e* interest less net earnings on account of Protective Railways constructed through the agency of Companies namely, the Indian Midland and the Bengal Nagpur Railways, be shown in the note under the head 'Famine Relief and Insurance' instead of interest Please telegraph reply as quickly as possible

-- --

*Telegram from Her Majesty s Secretary of State for India to the Government of India, dated 6th March 1890*

Your telegram in the Finance Department dated 5th March last regarding note under the head Famine Relief and Insurance I agree to your proposal

# APPENDIX II

# ACCOUNTS AND ESTIMATES

| | |
|---|---|
| Accounts | 1888-89 |
| Revised Estimates | 1889-90 |
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[illegible]

TABLE I.—*Miscellaneous*

| | 1881-82 | 1882-83. | 1883-84 | 1884-85. | 1885-86 | 1886-87 | 1887-88 | 1888-89 | 1889-90 Revised Estimate | 1890-91 Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| | Rx | Rx | Rx | R | R | Rx | Rx | Rx | Rx | Rx |
| Recorded Revenue compared with the recorded Expenditure excluding Capital Expenditure on Public Works not charged against Revenue— | | | | | | | | | | |
| Surplus | 3 50 451 | 6*4 537 | 1 8 0* | | | 1 8 127 | | 3 018 | 1,800 00 | 2 0,400 |
| Deficit | | | | 386,446 | 2 4 1 26 | | 2 9 | | | |
| Capital Expenditure on Public Works not charged against Revenue* | 2 84 519 | 4,881 1 4 | 3 5 4 105 | 4,2 8 613 | 5 75 984 | 5 6 0 484 | 2 7-4 9 4 | 1 6 8,001 | 3 16 [illegible] | 3 750 000 |
| Net Public Debt incurred | —468 945 | 3 191 791 | 3 082 9.3 | 1 93,924 | 3 81 79 | 9 5 8 | 5 43 99 | 13 81 | 5 07* 400 | 6,259 000 |
| Net Public Debt incurred including Capital transactions with Guaranteed Railway and other Companies | —95 *04 | 4 ( 3 1 0 | 9 36 | [illegible]1 968 | 3 83 | 9 4 5 | 4 981 8*2 | 9 4,6 94 | 3 3*4 910 | 4,158,000 |
| Value of commodities exported excluding Gold and Silver | 8 9 0 | 83 [illegible] 0 | 8 1 1 | 83 0 | 8 1 8 | 88 1 0 | 9 11 | 9 19 000 | | |
| Ditto imported, ditto ditto | 49 113 000 | 5* 96 000 | 55 9 000 | [illegible] | 5[illegible] 00 | 6 [illegible]0 | 6 [illegible] 000 | 69 [illegible] 00 | | |
| Excess of Exports over Imports excluding Gold and Silver | 3 85 10 | 31,3 9 00 | 3 8 000 | 2* 52,0 0 | 2 [illegible] 000 | 26 694 000 | 25 5 9 0 | 27 6 9 000 | | |
| Net Imports of Gold | 4 41 00 | 4 931 00 | 5 463 100 | 4 2 000 | 83 00 | 1 000 | 2 992 00 | 14 000 | | |
| Ditto Silver | 5 9 [illegible] | 1 00 | 6 4 5 0 0 | [illegible] | 11 0 | 1[illegible] 0 | 9 29 000 | 9 24 0 0 | | |
| Total Net Imports of Gold and Silver | 10 [illegible],0 0 | 1 111 000 | 11 503,000 | 11 919 0 0 | 11 3 000 | 9 333 000 | 12 291 00 | 12,[illegible]1,000 | | |
| Excess of Exports over Imports including Gold and Silver | 22,6[illegible] 000 | 13 9 8 000 | 21 029 000 | 15 634 000 | 13 8 5 000 | 1 980 000 | 13 318 000 | 15,518,000 | | |
| Grand Total value of Imports and Exports of all kinds | 148 150 001 | 1[illegible] | 15 114 000 | 154 17 00 | 1 6 1 3 00 | 163 2 000 | 170 9 9 000 | 182 19 000 | | |
| Secretary of State's Bills sold (Rupees) R | 22,21 09 350 | 18,59,[illegible] 93 | 21 6 15,462 | 1 1 [illegible] 119 | 18 53 989 | 16 03 50 | 21 81 3 993 | 20,89 91 221 | | |
| Sterling Equivalent received £ | 18,41 129 | 15 1 1 5 1 | 17 [illegible] 05 | 13 75 9 9 | 10 29 693 | 12 1 6 9 | 15 3 3 5 7 | 14,26 859 | | |
| Silver coined at the Indian Mint | 2 184, 75 | 6,508 [illegible] | 3 663 400 | 5 794,[illegible]32 | 10 [illegible] 06 | 4,616,537 | 1[illegible] 4 5 | 7 2[illegible],[illegible]55 | 15 400,000 | 14,989 000 |
| Maximum price of standard Silver in London | 5 [illegible] | 5 (J | 51 1/16 (Feb) | 51 (Apl) | 51 3/16 (May) | 47 1/2 (J ) | 45 1/2 (Dec) | 44 9/16 (Sept) | 44 3/4 (Jan) | |
| Minimum ditto | 50 [illegible] (July) | 50 (Dec) | [illegible] (May and June) | 4[illegible] (Feb) | 46 [illegible] (Jan) | (Aug) | 43 (March) | 41 [illegible] (M ) | 41 1/12 (May) | |
| Average rate of exchange upon Secy of State Bills sold per rupee £ | 1 [illegible] 88d | 1 5 5d | 1 [illegible]36d. | 1 [illegible] 308d | 1s 6 254d. | 1 5 441d. | 1 4 898d. | 1s 4 379d | 1s. 4 552d. | 1s 4 552d. |
| Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries | 1s. 8d | 1 8d | 1s 7 1/2 d | 1 [illegible] d | 1s 7 1/2 d. | 1 6 1/2 d. | 1s. 6d. | 1 5d | 1-4 [illegible] | 1-5 |
| Maximum rate of discount on loans on demand at the Bank of Bengal, Calcutta | 9 (Feb) | 10 (Apl) | 9 (March) | 11 (April & May) | 9 (May) | 8 J [illegible] Feb & Mar | 9 (April & May) | 12 (Feb & Mar) | 11 (Feb & Mar) | |
| Minimum ditto | 4 (J ) | 4 ( p) | 5 | 3 (Nov & Dec) | 4 (From July to Jan) | 5 (Nov Dec & Jan) | 3 (Oct to Dec) | 4 (May to Sept) | 4 (June July & Oct) | |
| Maximum rate of discount at the Bank of England | 6 Feb | 5 ( p) | 4 | 5 (Nov Dec & J ) | 4 (Dec) | 5 Dec. & J | 4 (Sep to J ) | 6 (Oct to Jan) | 6 (Jan & Feb.) | |
| Minimum ditto | 2 1/2 (throughout first half year) | 3 (March) | 3 | 2 J to Sept | 2 (May to N ) | 2 April & Ma | 2 (Apl to Aug) | 2 (Apl & May) | 2 1/2 (Apl to July) | |
| Maximum money balances of the three Presidency Banks | 6 09 000 (July) | 6 1 900 ( t) | 5 558,700 (Aug) | 5 731 200 (N ) | 6 496 800 Dec | 4,594 600 (June) | 3 593 000 (Feb & M) | 4 387 [illegible] (June) | 4,164,800 (June) | |
| Minimum ditto ditto | 3,546,700 (Dec) | 3 421 [illegible] (Apl) | 3 16 100 (Jan) | 2,991 900 (May) | 3 63 900 (May) | 3 296 500 Sept. | [illegible],861,500 (Dec) | 2, 91 900 (Nov) | 2, 56,900 (Nov) | |
| Maximum price in Calcutta of Govt four per cent Rupee Securities | 103-6 (Jul) | 102-4 (Feb) | 101 1 (Apl) | 101 12 (J ) | 99 14 (July) | 99—2 (Sept) | 100 (Oct.) | 101—1 (Sept) | 100—10 (July) | |
| Minimum ditto ditto | 99 8 (Au ) | 99 ( ct) | 94-9 (Feb) | 94-12 (March) | 91 12 (M ) | 96—0 (Feb.) | 95—4 (Apl) | 98—8 (Jan) | 98—3 (Jan.) | |
| Maximum amount outstanding on London Register of Rupee Securities enfaced for interest payable there | 21,525 400 (Feb) | 21 430 00 (Feb) | 21 405,500 (Mar) | 1 [illegible] 000 (May) | 20 [illegible]62 400 (Apl) | 19 710 900 (Oct) | 20 916 000 (March) | 21 978 500 (Oct | 21,970 300 (Nov) | |
| Minimum ditto ditto | 19,[illegible]13 600 (Apl.) | 21 [illegible]59 000 (Aug) | 20 626 200 (Aug) | 20 594 300 (Feb) | 19 179 300 (J ) | 9,006 200 (Mar) | 18,919,300 (Oct.) | 20,9[illegible]8,300 (Apl) | 21,611 400 Feb | |
| Maximum price in London of 4 per cent. (Rupee) Securities in Gold | 8[illegible] (July) | 8[illegible] May) | 81 1/2 (Apl) | 8[illegible] (May) | 78 1/2 (July) | 73 1/2 (Nov) | 70 [illegible] (Sept.) | [illegible] (Sept) | 70 1/2 (Jan) | |
| Minimum ditto ditto | 8 [illegible] Sep | 5[illegible] (Dec.) | [illegible] (J ) | 74 (M ) | 7 [illegible] (J ) | 65 1/2 (Aug) | 67 (Apl) | 65 1/2 May | [illegible] (Sept) | |
| Maximum price in London of India 3 1/2 per cent stock | 104 1/2 (May) | 10[illegible] (Jan) | 10[illegible] (N ) | 10 [illegible] (Sept.) | 10[illegible] (Aug) | 1[illegible]2 ( y) | 109 (M ) | 108 [illegible] (Mar) | 109[illegible] (May) | |
| Minimum ditto ditto | 99 1/2 (Oct) | 99 (July) | 101 1/2 (June) | [illegible] (Mar.) | 97 (Apl.) | 100 1/4 (Sept) | 100 [illegible] (Sept.) | 104 (Oct.) | 10[illegible] (Dec.) | |
| Maximum price in London of India 3 per cent Stock | | | | 94 1/2 (Sept) | 91 1/2 (Feb) | [illegible] (Apl) | 99 [illegible] (Mar) | 100 [illegible] (Feb) | 102 (Aug) | |
| Minimum ditto ditto | | | | 8[illegible] (M ) | 85 (July) | 85 (Feb) | 87 [illegible] (Apl) | 96 (May) | 99 (Apl) | |
| Maximum Government Paper Currency outstanding | 14,225 600 (Aug) | 16,254,400 (Nov) | 14,495 700 (Oct) | 15, 62 00 (Nov) | 16 712,500 (Oct) | 14,678,200 (Nov) | 18,610,860 (Nov | 18,066 900 (July) | 16,[illegible],700 (Nov) | |
| Minimum ditto ditto | 12,856,900 (Apl.) | 14,199,900 (Apl.) | 12 109,100 (Jan) | 12,342 500 (Apl) | 13,017,900 (April | 13,[illegible]79 [illegible] (Apl.) | 12,993,30[illegible] (May) | 14,[illegible],800 (Feb) | 15,[illegible],[illegible]00 (Dec.) | |
| Number of Savings Banks | 361 | 4,567 | 5 [illegible]63 | 5 [illegible] | 6,198 | 6 290 | 6,152 | 6,297 | | |
| Number of Depositors in Savings Banks | 114,048 | 148 470 | 203 9 1 | [illegible]43 269 | 263 196 | 289,277 | 332,176 | 384,471 | | |
| Amount deposited in Savings Banks | 3,272 940 | 3,616,466 | 4,005,990 | 4,6[illegible] [illegible]2 | 5,0 1 153 | 5,795,240 | 6,675 571 | 7,082,544 | | |

[illegible]

# APPENDIX

## COMMERCIAL AND FINANCIAL STATISTICS

### TABLE II —*Sea borne Trade for the year*

*(Principal articles arranged in order of their declared value)*

| EXPORTS | | 1884 85 | 1885-86 | 1886-87 | 1887-88 | 1888 89 |
|---|---|---|---|---|---|---|
| TON— | | | | | | |
| w— | | | | | | |
| Quantity | Cwt | 5 066 057 | 4,189 718 | 5 432 648 | 5 374 542 | 5 331 536 |
| Value | Rx | 13 86 367 | 1[illegible] 777 [illegible] | 13 468 429 | 14,412 842 | 15 04[illegible] 648 |
| verage declared value per lb — Annas | | As 3 9 | As 3 8 | As 3 6 | As 3 10 | As 4 0 |
| verage declared value per lb — Pence at average exchange | | 4 53 | 4 18 | 3 81 | 4 05 | 4 09 |
| ist and yarn— | | | | | | |
| Quantity | I bs | 65 97 183 | 78 241 71 | 91 804 244 | 113 451 375 | 128 906 764 |
| Value | Rx | 2 441 101 | 2 7 5 252 | 3 336 861 | 4 077 380 | 5 2 7 100 |
| verage declared value per lb | Annas | As 5 11 | As 5 8 | As 5 10 | As 5 9 | As 6 6 |
| ier manufactures—Value | Rx | 89[illegible] | 880 255 | 945 614 | 1 150 542 | 1 167 464 |
| verage declared value per yard — Grey or unbleached | Annas | As 1 [illegible] | As 1 [illegible] | As 1 1[illegible] | As 1 10 | As 1 11 |
| verage declared value per yard — Coloured printed or dyed | | As 4 1[illegible] | A 3 9 | As 4 7 | As 4 | As 4 7 |
| ercentage of manufactures on whole value exported | | 20 08 | 25 22 | 24 13 | 26 62 | 29 76 |
| JM— | | | | | | |
| Quantity | Chests | 86 578 | 87 956 | 95 839 | 9[illegible] 096 | 87 789 |
| Value | Rx | 10 882 [illegible] | 1[illegible] 735 518 | 11 [illegible] 77 [illegible] | 10 06[illegible] 764 | 10 5[illegible] 8[illegible] 81 |
| verage declared value per chest in Rupees | | 1 257 | 1 221 | 1 1[illegible] | 1 117 | 1 197 |
| — | | | | | | |
| aw and manufactured—Value | Rx | [illegible] 2 5 238 | 5 486 171 | 6 0 1 672 | 7 786 73[illegible] | 10 468 631 |
| verage declared value of raw jute per cwt — Rupees | | 5 9 1 | 5 9 [illegible] | 5 13 10 | 6 4 3 | 7 7 9 |
| verage declared value of raw jute per cwt — Shillings at average exchange | | 8 0[illegible] | 8 [illegible] | 8 52 | 8 82 | 10 21 |
| ercentage of manufactures on whole value exported | | 24 88 | 2 61 | 19 13 | 22 43 | 24 56 |
| s— | | | | | | |
| Quantity | Cwt | 18 25 688 | 17 280 14[illegible] | 15 6[illegible] 604 | 16 060 400 | 15 569 978 |
| Value | Rx | 1 45 20 | 9 948 350 | 9 198 56 | 9 385 24 | 9 561 756 |
| verage declared value of linseed per cwt — Rupees | | 5 9 1[illegible] | 5 13 1 | 5 15 [illegible] | 5 13 8 | 5 15 8 |
| verage declared value of linseed per cwt — Shillings at average exchange | | 9 05 | 8 85 | 8 70 | 8 24 | 8 10 |
| AND PADDY— | | | | | | |
| Quantity | Cwt | 22 051 53 | 28 59 | 26 879 272 | 28 531 [illegible] 5 | 3 144 [illegible] |
| Value | Rx | 7 1 [illegible]2 198 | 9 247 126 | 8 836 82[illegible] | 9 291 [illegible]86 | 7 915 4[illegible] |
| verage declared value of husked rice per cwt — Rupees | | 3 4 [illegible] | 3 4 9 | 3 5 0 | 3 4 5 | 3 7 2 |
| verage declared value of husked rice per cwt — Shillings at average exchange | | 5 28 | 5 01 | 4 81 | 4 61 | 4 71 |
| AT— | | | | | | |
| Quantity | Cwt | 15 830 754 | 21 [illegible]60 5[illegible] | 22 26 3 [illegible] | 13 538 169 | 17 610 081 |
| Value | Rx | [illegible] 5[illegible]9 14 | 8 [illegible] | 8 625 8[illegible] | [illegible] 56 [illegible]7[illegible] | 7 522 676 |
| verage declared value per cwt — Rupees | | 3 15 | 3 12 | 3 14 0 | 4 1 [illegible] | 4 4 4 |
| verage declared value per cwt — Shillings at average exchange | | 6 [illegible] | 5 78 | 5 63 | [illegible] 9 | 5 83 |
| — | | | | | | |
| Quantity | I b | 64 16 [illegible] | [illegible] | 78 702 8[illegible]7 | 87 514 505 | 97 014 112 |
| Value | Rx | 4 [illegible]44 [illegible] | 4 0 133 | 4 7 7 [illegible]2 | 5 174 44 | 5 207 315 |
| verage declared value per lb — Annas | | As 1[illegible] 1 | As 10 | A 9 7 | As 9 [illegible] | As 8 8 |
| verage declared value per lb — Shillings at average exchange | | 1 [illegible] 1 | 9 | 87 | 84 | 74 |
| S AND SKINS— | | | | | | |
| Quantity | No | 20 164 67[illegible] | 3 3 6 3 0 | 31 8[illegible]0 787 | 0 914 151 | 32 357 166 |
| Value | Rx | 4 934 54[illegible] | 5 334 6[illegible] | 5 149 18 | 4 85 8 | 4 743 546 |
| ercentage of dressed or manufactured on whole value exported | | 4 0 | 13 9 | 45 4[illegible] | 52 [illegible] | 55 11 |
| o— | | | | | | |
| Quantity | Cwt | 15 4 [illegible]2[illegible] | 13 405 | 138 39[illegible] | 139 644 | 142 44 |
| Value | Rx | 4 [illegible]08 9[illegible] | 783 10[illegible] | 3 60[illegible] [illegible]7 | 3 89[illegible] 049 | 3 048 594 |
| verage declared value per cwt. — Rupees | | 203 2 | 285 8 [illegible] | 60 11 1 | 2 8 [illegible] | 277 3 1 |
| verage declared value per cwt. — Sterling at average exchange | £ | 21 1[illegible] | 1 | 19 58 | 19 62 | 15 9 |
| EE— | | | | | | |
| Quantity | Cwt | 328 31[illegible] | 371 7 | 3[illegible]0 458 | 27[illegible] 775 | 65 2[illegible] |
| Value | Rx | 1 245 5[illegible] | 1 45 39 | 1 2 1 | 1 52[illegible] 08 | 1 884 43 |
| verage declared value per cwt — Rupees | | 3[illegible] 1 0 | 6 5 [illegible] | 4[illegible] 8 1 | 55 14 | 51 9 4 |
| verage declared value per cwt — Shillings at average exchange | | 61 [illegible]5 | 55 28 | 58 [illegible]4 | 78 68 | 70 41 |
| DL— | | | | | | |
| aw and manufactured—Value | Rx | 831 919 | 955 060 | 9 5 484 | 1 086 404 | 1 090 858 |
| verage declared value of raw wool per lb — Annas | | As 6 [illegible] | A 0 [illegible] | As 6 2 | As 6 6 | As 7 1 |
| verage declared value of raw wool per lb — Pence at average exchange | | 7 24 | 6 85 | 6 2 | 6 86 | 7 25 |
| — | | | | | | |
| aw and manufactured—Value | Rx | 79 354 | 661 855 | 80 44 | 860 107 | 807 238 |
| verage declared value of raw silk per lb — Rupees | | 2 15 4 | 2 4 11 | 3 0 11 | 2 15 4 | 2 7 1 |
| verage declared value of raw silk per lb — Shillings at average exchange | | 4 [illegible]6 | 3 51 | 4 44 | 4 17 | 3 33 |
| WOOD— | | | | | | |
| Quantity | Cubic Tons | 4[illegible] 556 | 5[illegible] 0 | 2391[illegible] | 40 446 | 52 609 |
| Value | Rx | 552 12[illegible] | [illegible] 515 | 2 154 | 367 274 | 575 63 |
| verage declared value per cubic ton — Rupees | | 111 14 4 | 1 [illegible] | 93 3 1 | 90 12 11 | 109 7 |
| verage declared value per cubic ton — Sterling at average exchange | £ | 9 0[illegible] | 8 3[illegible] | 6 77 | 6 39 | [illegible] 46 |
| R— | | | | | | |
| Value | Rx | 546 [illegible]9 | 525 412 | 504 [illegible] 3 | 465 820 | 55[illegible] 3 [illegible] |
| — | | | | | | |
| Value | Rx | 534 041 | 305 5[illegible] | 458 81 | 4[illegible]1 [illegible]55 | 4[illegible]0 3 0 |
| ETRE— | | | | | | |
| Quantity | Cwt | 451 017 | 402 174 | 3[illegible]7 572 | 38[illegible] | 4 0 5[illegible] 3 |
| Value | Rx | 425 000 | 370 200 | 3 0[illegible]91 | 64 10 | 4 1 8 1 |
| verage declared value per cwt — Rupees | | 9 6 0 | 9 3 3 | 9 [illegible] 4 | 9 [illegible] 9 | 9 8 11 |
| verage declared value per cwt — Shillings at average exchange | | 15 14 | 14 [illegible] | 1 [illegible] | 15 27 | 13 [illegible] |
| Value | Rx | 509 39[illegible] | 558 28[illegible] | 5 109 | 5 1 558 | 401 0[illegible]8 |

## APPENDIX.

### COMMERCIAL AND FINANCIAL STATISTICS

TABLE II —*Sea borne Trade for the year*—continued

| No | IMPORTS | | 1884-85 | 1885-86 | 1886-87 | 1887-88 | 188 |
|---|---|---|---|---|---|---|---|
| 1 | COTTON— | | | | | | |
| | Twist and yarn— | | | | | | |
| | Quantity | Lbs | 45 801 397 | 45 916 126 | 49,014 194 | 51 543,277 | 52 5 |
| | Value | Rx | 3 360 540 | 3,172 178 | 3,318 404 | 3,582 033 | 3 7 |
| | Average declared value per lb — Annas | | 11 74 | 11 05 | 10 83 | 11 12 | |
| | Average declared value per lb — Pence at average exchange | | 1s 2 17*d* | 1s 0 6*d* | 11 8*d* | 11 74*d* | |
| | Other manufactures— | | | | | | |
| | Value | Rx | 21 207 106 | 21 124 848 | 25 853 827 | 23 930,241 | 27,7 |
| | TOTAL COTTON GOODS—Gross imports | Rx | 24 567 646 | 24 297 026 | 29,172 231 | 27,512 274 | 31 |
| | *Re exports—* | | | | | | |
| | *Twist and yarn—* | | | | | | |
| | *Quantity* | Lbs | 958 419 | 1 082 610 | 1 319 248 | 1 058 963 | 1 6 |
| | *Value* | Rx | 65 516 | 66 303 | 81 146 | 69 345 | 1 |
| | *Other manufactures—* | | | | | | |
| | *Value* | Rx | 1 183 088 | 1 368 715 | 1 490 700 | 1 648,312 | 1 7 |
| | *Total Re exports* | Rx | 1 248 604 | 1 435 018 | 1 571 846 | 1 717 657 | 1 8 |
| | TOTAL COTTON GOODS—Net imports | Rx | 23 319 042 | 22 862 008 | 27 600 385 | 25 794 617 | 29 7 |
| 2 | METALS | Value Rx | 4 978 577 | 4 986 307 | 4 845 736 | 5 575 392 | 4 |
| 3 | RAILWAY PLANT AND ROLLING STOCK | | 2 830 082 | 4 317 565 | 3 327 832 | 3 8 6 264 | 3 6 |
| 4 | SILK (raw and manufactured) | | 2 020 917 | 1 830 960 | 2 177 111 | 2 918 139 | 2 5 |
| 5 | MACHINERY AND MILLWORK | | 1 570 824 | 1 057 833 | 1 429 764 | 1 860 583 | 2 |
| 6 | OILS | " | 1 229 497 | 961 130 | 1 408 430 | 1 486 791 | 2 c |
| 7 | COAL (excluding coke and patent fuel) | | | | | | |
| | Quantity | Tons | 713 972 | 770 517 | 740 155 | 821 626 | 8 |
| | Value | Rx | 1 199 739 | 1 249 710 | 1 258 793 | 1 599 595 | 1 c |
| | Average declared value per ton — Rupees | | 16 8 | 16 22 | 17 01 | 19 47 | |
| | Average declared value per ton — Shillings at average exchange | | 27 03 | 24 67 | 24 72 | 27 42 | |
| 8 | SUGAR | Value Rx | 2 140 838 | 1 458 097 | 2 080 540 | 2 113,617 | 1 |
| 9 | WOOLLEN MANUFACTURES | | 1 326 669 | 1 463 023 | 1 660 905 | 1 823 358 | 1 |
| 10 | PROVISIONS | | 1 103 321 | 1 101 881 | 1 179 474 | 1 504,436 | 1 |
| 11 | LIQUORS | | 1 360 280 | 1 387 143 | 1 474 643 | 1 506 667 | 1 |
| 12 | APPAREL | | 890 923 | 956 097 | 1 001 848 | 1 156 182 | 1 |
| 13 | SALT— | | | | | | |
| | Quantity | Tons | 412 839 | 363 088 | 416 592 | 423 897 | |
| | Value | Rx | 649 233 | 596 048 | 768 987 | 795 521 | |
| | Average declared value per ton — Rupees | | 15 73 | 16 42 | 18 46 | 18 77 | |
| | Average declared value per ton — Shillings at average exchange | | 25 31 | 24 97 | 26 83 | 26 43 | |
| 14 | SPICES | Value Rx | 602 165 | 718 678 | 663 845 | 931 518 | |

TABLE III —*Sea borne Trade for the first eleven months of the year*

(*Principal articles arranged in order of their declared value*)

| | 1885-86 | 1886 87 | 1887-88 | 1888-89 | 188 |
|---|---|---|---|---|---|
| | *Rx* | *Rx* | *Rx* | *Rx* | |
| Value of commodities Exported excluding gold and silver | 74 380 930 | 70,157 402 | 81 366 106 | 86 405 227 | 92 |
| Value of commodities Imported excluding gold and silver | 50 404 672 | 56 029 066 | 58 544 193 | 63 363 187 | 62 |
| EXCESS EXPORTS | 23 976 258 | 23 127 736 | 22 821 913 | 23 042 040 | 29,5 |
| Net Imports of silver | 10 180 734 | 6 158 858 | 8 061 245 | 7 049,564 | 9 c |
| Net Imports of gold | 2 369 208 | 1 730 585 | 2 951 713 | 2 300,924 | 4 |
| TOTAL NET IMPORTS OF GOLD AND SILVER | 12 549,942 | 7 889,443 | 11 012 958 | 9,350,488 | 13 |
| GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS | 139 521 800 | 146 442 972 | 153 822 459 | 162 375 711 | 172,c |

## APPENDIX

### COMMERCIAL AND FINANCIAL STATISTICS

TABLE III —*Sea borne Trade for the first eleven months of the year*—continued

| EXPORTS | | | Eleven months 1st April to the end of February | | | | |
|---|---|---|---|---|---|---|---|
| | | | 1885 86 | 1886 87 | 1887 88 | 1888 89 | 1889-90 |
| COTTON RAW | Quantity | Cwt | 3 387 909 | 4 536 417 | 4 657 87 | 4 343 723 | 5 069 912 |
| | Value | Rx | 8 786 171 | 11 226 193 | 12 332 010 | 12 209 ,11 | 14 737 932 |
| | Average value per lb | R | 0-3 8 | 0 3 6 | 0 3 9 | 0-4 0 | 0-4 2 |
| MANUFACTURES— | | | | | | | |
| Twist and yarn | Quantity | Lbs | 69 489 658 | 82 676 694 | 103 729 341 | 115 742 920 | 120 797 600 |
| | Value | Rx | 2 445 421 | 3 018 559 | 3 717,994 | 4 67( 186 | 5 271 136 |
| | Average value per lb | R | 0-5 8 | 0-5 10 | 0-5 9 | 0 6 5 | 0-6 ( |
| Other manufactures—value | | Rx | 805 155 | 865 600 | 1 043 887 | 1 089 368 | 923 963 |
| TOTAL COTTON (RAW AND MANUFACTURED) | | Rx | 12 036 747 | 15 110 352 | 17 093 891 | 17 969 265 | 20,933,031 |
| JUTE (raw and manufactured)—Value | | Rx | 5 016 489 | 5 430 353 | 7 259 139 | 9 722 431 | 10,692 86, |
| SEEDS | Quantity | Cwt. | 15 760 875 | 14 849 048 | 15 077 692 | 4 602 851 | 14,559 630 |
| | Value | Rx | 9 029 893 | 8 591 881 | 8 897 ,6 | 8 950 1 8 | 9 818 981 |
| | Average value per cwt | R | 5 11 8 | 5 12 7 | 5 13 3 | 6 2 2 | 6 12-0 |
| OPIUM | Quantity | Chests | 80 382 | 88 070 | 82 613 | ,9 069 | 79 417 |
| | Value | Rx | 9 822 278 | 10 191 881 | 9 232 336 | 9 460 586 | 9,483 369 |
| | Average value per chest | R | 1 21 15 2 | 1 157 4 0 | 1 117 8 8 | 1 196-8 0 | 1 194 2 0 |
| RICE AND PADDY | Quantity | Cwt | 21 408 823 | 20 587 925 | 411 ( )6 | 17 551 552 | 21 785 531 |
| | Value | Rx | 7 133 649 | 6 908 8(( | 7 4(9 0 1 | 6 1(1 814 | 8 325 427 |
| | Average value per cwt | R | 3 5 4 | 3 6- | 3 4 11 | 3 7 7 | 3 13 2 |
| WHEAT | Quantity | Cwt | 20 216 118 | 1 659 241 | 13 031 489 | 16 826 208 | 13 407 061 |
| | Value | Rx | 7 685 963 | 5 37 56 | 5 548 318 | 7 165 307 | 5 616 613 |
| | Average value per cwt | R | 3-12 10 | 3 13 10 | 4 1 9 | 4 4 2 | 4 3-0 |
| TEA | Quantity | Lbs | 67 8 7 916 | 77 543 424 | 86 831 319 | 95 823 643 | 100 815 411 |
| | Value | Rx | 4 245 19 | 4 605 307 | 5 13, 612 | 5 09 695 | 5 15) 257 |
| | Average value per lb | R | 0-10-0 | 0 9-8 | 0-9 6 | 0 8 8 | 0 8 2 |
| HIDES AND SKINS | Quantity | Cwt | 963 1) | 875 558 | 770 1 8 | 757 970 | 712 347 |
| | Value | Rx | 4 650 631 | 4 61 806 | 4 291 5)8 | 4 273 5)9 | 4,104,798 |
| | Average value per cwt | R | 48 6-1 | 52 1 8 | 55 11 7 | 56 0 1 | 57 10-0 |
| INDIGO | Quantity | Cwt | 1 6 )44 | 128 9)2 | 1 9 018 | 133 055 | 147 159 |
| | Value | Rx | 3 629 759 | 3 472 657 | 3 635 520 | 3 /40 392 | 3 665 578 |
| | Average value per cwt | R | 287 15 7 | 20( 6-5 | 28 0 3 | 281 1 10 | 249-1 4 |
| WOOL (raw and manufactured)—Value | | Rx | 853 955 | 917 475 | 992 513 | 1 005 633 | 1 125 579 |
| COFFEE | Quantity | Cwt | 273 609 | 294 071 | 210 142 | 285 559 | 170 036 |
| | Value | Rx | 975 846 | 1 1 5 480 | 1 183 220 | 1 4 6 314 | 1 050 870 |
| | Average value per cwt | R | 35 10 8 | 38 4 4 | 56-4 11 | 49 15 2 | 61 12 1( |
| SUGAR | | Rx | 465 269 | 470 272 | 4 4 369 | 473 890 | 905,81( |
| SILK (raw and manufactured)—Value | | Rx | 602 723 | ,0 303 | 763 774 | 713 041 | 814 535 |
| TEAK WOOD | Quantity | Cubic tons | 17 48) | 21 607 | 36,409 | 48 476 | 65 735 |
| | Value | Rx | 524 41, | 200 158 | 323 902 | 531 01( | ,01 )31 |
| | Average value per cubic ton | R | 11( 7 2 | 92 1( 2 | 88 15 5 | 109-10 8 | 107 3 10 |
| OILS | | Rx | 352 454 | 406 925 | 417 470 | 381 31( | 507 776 |
| LAC | | Rx | 529 711 | 458 583 | 458 5 4 | 35) 398 | 410 ,16 |
| SALTPETRE | Quantity | Cwt | 370 623 | 350 257 | 340 351 | 387 800 | 367 240 |
| | Value | Rx | 340 199 | 329 148 | 3 ) 515 | 36 ) 517 | 357 642 |
| | Average value per cwt | R | 9-2 10 | 9-0-4 | 9-0 11 | 9-8-5 | 9-1 10 |

## APPENDIX.

## COMMERCIAL AND FINANCIAL STATISTICS

### TABLE III.—*Sea borne Trade for the first eleven months of the year*—concluded

| IMPORTS | | | Eleven Months 1st April to the end of Februar | | | | |
|---|---|---|---|---|---|---|---|
| | | | 1885 86 | 1886-87 | 1887 88 | 1888-89. | 1889-( |
| Cotton— Twist and yarn | Quantity | lbs | 41 038 974 | 43 504 229 | 46 098 900 | 48 244 135 | 41 803 |
| | Value | Rx | 2 85 513 | 2 960 518 | 3 189 532 | 3 446 025 | 3,152 |
| | Av ge value per lb | R | 0 1 1 | 0-10-11 | 0-11 | 0-11 5 | 0-1 |
| | Ditto st rling at a erage exchange | | 1s 0⅝d | 1s | 1 ⅞ d | 11⅜d | 1s 0 |
| Other manufactures—Value | | Rx | 18 973 701 | 23 578 344 | 21 593 462 | 25 234 768 | 23 682 |
| Total Cotton goods—Gross imports | | Rx | 21 826 214 | 26 538 862 | 24 782 994 | 28 680 793 | 26,835 |
| *Re exports—* *Twist and yarn* | *Quantity* | lbs | 1 008 1 5 | 1 252 289 | 910 704 | 1 525 894 | 1 132 |
| | *Value* | Rx | 6 632 | 76 695 | 58 858 | 105 981 | 8 |
| | *Average value per lb* | R | 0 1-9 | 0-9 0 | 0- 0-4 | 0- 1 1 | 0-1 |
| *Other manufactures—Value* | | Rx | 67 783 | 1 351 81 | 1 461 772 | 1 537 878 | 1 615 |
| *Total Re exports* | | Rx | 1 329 415 | 1 42 876 | 1 540 63 | 1 643 859 | 1 696 |
| Total Cotton goods Net imports | | Rx | 20 496 799 | 25 11( 98( | 23 242 364 | 27 036 934 | 25 138 |
| Metals | | Value Rx | 4 502 923 | 4 262 91 | 4 952 260 | 3 946 321 | 5 439 |
| Silk (raw and manufactured) | | | 1 732 387 | 2 000 998 | 2 688 346 | 2 399 4 0 | 2 645 |
| Railway plant and rolling-stock | | | 3 854 058 | 3 1 7 919 | 3 3 2 123 | 3 504,251 | 2 623 |
| Oils | | | 821 644 | 1 235 681 | 337 586 | 1 889 829 | 2 374 |
| Machinery and millwork | | | 97) 235 | 1 252 302 | 1 64) 858 | 2 184 99 | 2 289 |
| Sugar | | | 1 379 888 | 1 959 382 | 1 848 829 | 1,58 145 | 333 |
| Woollen manufactures | | | 1 380,889 | 1 58 179 | 1 719 112 | 1 619 654 | 1 508 |
| Provisions | | | 1 04 391 | 1 08 645 | 1 389 890 | 1 472 321 | 1,491 |
| Liquors | | | 1 264 426 | 1 317 005 | 1 34) 099 | 1 374 460 | 1 337 |
| Coal (excluding coke and patent fuel)— | Quantity | Tons | 679 475 | 648 (51 | 7 8,599 | 756 732 | 567 |
| | Value | Rx | 1 097 144 | 1 076 688 | 1 367 428 | 1 726,08 | 1 214 |
| | Average value per ton | R | 16 2 4 | 16-9-7 | 1) 4-9 | 2 13 2 | 21 ( |
| Apparel | | Value Rx | 871 117 | 9 9 64( | 1 055 797 | 1 053 751 | 1 109 |
| Spices | | | 659 516 | 608 298 | 845 118 | 755 248 | 799 |
| Salt | Quantity | Tons | 332 91 | 379 617 | 411 158 | 364 424 | 347 |
| | Value | Rx | 542 26( | 695 95 | 76( 7 8 | 805 74 | 754 |
| | Average value p t | R | 16-5 1 | 18 5 1 | 18-8-0 | 22 1-9 | 21 |

### TABLE IV.—*Wholesale Prices of typical commodities in Gold and Silver in London and Calcu[tta] in December in each year*

*(Prices of March 1873=100)*

| In London—(prices quoted from the London Economist) | Measured in Gold | | | | | | | | Measured in Silver * | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 188 | 883 | 1884 | 1885 | 1886 | 1887 | 1888 | 1889 | 1882 | 1883 | 1884 | 1885 | 1886 | 1897 | 1888 |
| ch Pig Iron (Warrants) | 41 | 36 | 36 | 35 | 37 | 37 | 35 | 50 | 49 | 42 | 43 | 45 | 48 | 49 | 50 |
| ls H tt W llsend (London) | 54 | 54 | 5 | 5 | 51 | 49 | 51 | (3 | 65 | 63 | 62 | 66 | 67 | 66 | 71 |
| per Ch l Bars | 73 | 65 | 54 | 45 | 43 | 95 | 87 | 55 | 87 | 76 | 64 | 58 | 56 | 147 | 121 |
| its T n | (4 | 58 | 52 | (4 | 69 | 115 | 68 | 67 | 76 | 68 | 62 | 81 | 89 | 153 | 95 |
| eat | 74 | 70 | 57 | 55 | 61 | 56 | 55 | 55 | 88 | 82 | 68 | 69 | 80 | 74 | 78 |
| tow n ade | 71 | 67 | 54 | 53 | 56 | 54 | 61 | 5 | 85 | 78 | 65 | 68 | 71 | 73 | 85 |
| inferi | )7 | 97 | 98 | 75 | 75 | 75 | 67 | 87 | 116 | 113 | 117 | 95 | 97 | 100 | 95 |
| ton No 40 m l twist | 70 | 69 | 70 | 64 | 60 | 62 | 65 | 64 | 84 | 81 | 83 | 82 | 77 | 84 | 91 |
| ol Southd wn Hogs | 5) | 61 | 52 | 51 | 59 | 55 | 54 | 59 | 71 | 71 | 63 | 65 | 76 | 73 | 75 |
| ar Foreign Muscovado | 62 | (4 | 44 | 60 | 42 | 50 | 53 | 45 | 74 | 75 | 52 | 77 | 55 | 75 | 75 |
| ee | 74 | 83 | 66 | 65 | 86 | 102 | 101 | 112 | 88 | 97 | 79 | 83 | 111 | 136 | 142 |
| petre | 90 | 87 | 81 | 78 | 77 | 77 | 77 | 78 | 108 | 102 | 97 | 100 | 99 | 103 | 107 |
| d | | | | | | | | | 119 | 117 | 119 | 127 | 130 | 134 | 140 |
| er | 84 | 85 | 84 | 79 | 77 | 75 | 71 | 73 | | | | | | | |
| **In Calcutta (prices quoted from the Calcutta Price current)** | | | | | | | | | | | | | | | |
| y shirtings (8¼ lbs) | | | | | | | | | 75 | 74 | 76 | 80 | 81 | 79 | 81 |
| le twist wh t g od N 40 | | | | | | | | | 75 | 75 | 72 | 71 | 62 | 72 | 75 |
| Turl y r d No 40 (1 lbs) | | | | | | | | | 55 | 65 | 58 | 57 | 58 | 58 | 57 |
| orang No 4 60 | | | | | | | | | 80 | 82 | 78 | 73 | 75 | 66 | 85 |
| pper sheathing | | | | | | | | | 79 | 77 | 65 | 58 | 65 | 90 | 99 |
| flat bolt bar and square | | | | | | | | | 60 | 62 | 54 | 50 | 53 | 59 | 65 |
| lter hard | | | | | | | | | 125 | 79 | 84 | 97 | 109 | 128 | 107 |
| des buffalo slaughtered | | | | | | | | | 87 | 72 | 71 | 77 | 80 | 69 | 74 |
| igo good | | | | | | | | | 101 | 116 | 103 | 110 | 72 | 82 | 93 |
| s, picked | | | | | | | | | 9[illegible] | 164 | 110 | 118 | 131 | 153 | 192 |
| dye fine | | | | | | | | | - 27 | | | | | | |
| ll lac, fine orange | | | | | | | | | 80 | 98 | 56 | 59 | 56 | 68 | 76 |
| sed fine bold clean | | | | | | | | | 86 | 95 | 95 | 101 | 98 | 94 | 112 |
| e Ballam | | | | | | | | | 109 | 138 | 139 | 176 | 106 | 118 | 147 |
| raw Cossimbazar | | | | | | | | | 78 | 66 | 60 | 73 | 89 | 64 | 76 |
| good Souchong | | | | | | | | | 59 | 64 | 55 | 64 | 55 | 50 | 52 |
| eat, Doodiah | | | | | | | | | 84 | 85 | 66 | 72 | 81 | 76 | 87 |
| d | | | | | | | | | 115 | 112 | 119 | 122 | 123 | 131 | 133 |

# APPENDIX

## COMMERCIAL AND FINANCIAL STATISTICS

**E V—Statement showing the true financial results to the Revenues of India o the guarantee of interest upon the Capital of Guaranteed Railway Companies**

| | 1884 85 | 1885 86 | 1886-87 | 1887 88 | 1888 89 | 1889 90 | | 1890-91 |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Budget Estimate | Revised Estimate | Budget Estimate |
| | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles |
| age at end of official year | 4 528 | *3 921 | 3 896 | 3 912 | †3 241 | 3 219½ | 3 241 | 3,241 |
| | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* |
| fic receipts | 7,606 685 | 7 809 537 | 7 280 512 | 7 241,465 | 7 403 415 | 6 917 500 | 6 475 000 | 6,662 000 |
| expenses | 4 128 385 | 4 084,462 | 3 633 396 | 3,604 795 | 3 752 607 | 3 357,500 | 3 375 000 | 3,320,000 |
| e of working expenses on | 54 27 | 52 30 | 49 91 | 49 78 | 50 68 | 48 54 | 52 12 | 49 83 |
| receipts | 3 478,300 | 3 725 075 | 3,647 116 | 3,636 670 | 3 650,808 | 3 560,000 | 3,100 000 | 3 342 000 |
| by the remittance to Eng Capital receipts and dis nts in India at the contract exchange instead of at the yearly rates obtained for the y of State s bills | 1 036 | | | | | | | |
| Total Revenue | 3,479,336 | 3 725,075 | 3,647 116 | 3 636,670 | 3 650 808 | 3 560 000 | 3 100 000 | 3 342 000 |
| anteed interest paid in India | 29,650 | 49 767 | 10 648 | 25 595 | 6 672 | 30,100 | 10,200 | 8 600 |
| o in London £ | 3 -17 240 | 3 180 735 | 2 696,976 | 2,694,920 | 2 697,388 | 2,3-7 000 | 2 337 100 | 2,369 000 |
| anteed interest ( terling pav onverted at the average ex of the year) | 4 028,654 | 4,231 707 | 3 721,864 | 3 852,947 | 3 959 108 | 3 439 100 | 3 399 000 | 3,443 700 |
| id to Railway Companies | 431 495 | 397,129 | 534,598 | 662 622 | 570,195 | 612 500 | 436 10[illegible] | 530 000 |
| Supervision | 61,457 | 79 553 | 66 235 | 51,436 | 44 344 | 37 500 | 31,800 | 39,000 |
| a Revenue balances | 1 865 | 1,419 | 1,827 | 2 265 | 3 288 | | | |
| 1 receipts and disbursements al in India calculated in the ay as the gain | | 48 006 | 115,343 | 78 683 | 86 909 | 92 010 | 131 200 | 93 300 |
| Total Expenditure | 4,523,471 | 4,757 814 | 4 439,867 | 4 647 953 | 4,663,844 | 4,181,110 | 3 998 100 | 4,106 000 |
| nditure from the Public Trea | 1,044 135 | 1 032,739 | 792 751 | 1 011 283 | 1 013 036 | 621,110 | 898 100 | 764 000 |
| nue | | | | | | | | |

Sind Punjab and Delhi Railway 691 miles was purchased by the State on 1st January 1886 and the mileage shown under State

Oudh and Rohilkhund Railway 692 miles was purchased by the State on 1st January 1889 and the mileage is shown under State

# APPENDIX.

## COMMERCIAL AND FINANCIAL STATISTICS

### .BLE V—Actual Capital expenditure on State Railways in 1888 89, and esti expenditure on such works in 1889 90 and 1890 91, and to end of 189

| RAILWAYS | Accounts 1888 89 | Revised Estimate 1889 90 | Budget Estimate 1890 91 | To end of 1890 91 | Sanctioned on lav | B rem ur |
|---|---|---|---|---|---|---|
| OPEN LINES | Rx | Rx | Rx | Rx | Rx | |
| t Indian | —3 611 | 200 600 | 30 000 | 14 423 724 | 14 423,724 | |
| darsagar Ghazipur | 320 | —70 600 | | | | |
| putana Malwa | 51,269 | 7,000 | —6,600 | 9 304 594 | 9 304,594 | |
| kar | 1 697 | 2 800 | 2,400 | 1 303 492 | 1 303,492 | |
| wari Ferozepore | 4,306 | 8,800 | 3 000 | 1 276 069 | 1,276 069 | |
| opal | | | 11 600 | 142 657 | 142 657 | |
| rdha Coal | —2 895 | 260 | 20 000 | 728 584 | 728 584 | |
| aria Colliery | 8 723 | 7,000 | 6,100 | 96,039 | 96 039 | |
| ma | 84 680 | 46 300 | } 13,400 | 5,139 340 | 5,139 340 | |
| anghoo Mandalay | 757,006 | 63 920 | | | | |
| iat | 3,491 | 1 200 | 1 500 | 75 274 | 75 274 | |
| orra Companygunj | 1,620 | 850 | 750 | 77,754 | 77 754 | |
| tern Bengal | 122 122 | 186 090 | 65 700 | 6,779 622 | 6 779 622 | |
| am Behar—Tirhoot Section | 76 868 | } 15 860 | 15,100 | 2,134 373 | 2 134 373 | |
| ioot | 18 327 | | | | | |
| na Gya | 6 171 | 3 000 | 2 400 | 438,046 | 438 046 | |
| hati | 735 | —790 | 1,100 | 35 427 | 35 427 | |
| inia Dhurla | —1 080 | —200 | 2 500 | 97 448 | 97 448 | |
| dh and Rohilkhand | —36 082 | 48 800 | 34 300 | 10 383 067 | 10 383,067 | |
| wnpore Achnera | —6 134 | 5 400 | 2 000 | 1,149 617 | 1 149 617 | |
| eilly Pilibhit | 122 | 1 200 | | 153 286 | 153 286 | |
| know Sitapur Seramau | 18 370 | 4 000 | | 393 372 | 393,372 | |
| th Western { Military requirements | 6,510 | 83 200 | 40 000 | | | |
| th Western { Ordinary Works | —35 967 | 168 100 | } 171 500 | } 31 957 565 | 31 957,565 | * |
| d Sagar—Western Section | 180 369 | 25 000 | | | | |
| an (high level line) | 91 404 | —34 585 | | | | |
| d Pishin—Main line | 253 796 | 70 370 | | | | |
| ritsar Pathankot | 485 | 1 650 | | 561 864 | 561 864 | |
| apuram Guntakul—Nellore Branch | 10 099 | —4 000 | 5 000 | 637 675 | 637 675 | |
| th Indian | | | ‡5 695 000 | ‡5 695 000 | ‡5 695 000 | |
| ond and Manmad | 2 468 | 1 350 | 2 300 | 1 101 56. | 1 101 562 | |
| vada Extension | 46 752 | 4 500 | 5 300 | 142 182 | 142 182 | |
| Total | 1 662 001 | 847 075 | 6 124 350 | 94 227 633 | 94 227 633 | |
| LINES UNDER CONSTRUCTION | | | | | | |
| am Behar—Assam Behar Section | 225,425 | 122 660 | 50 000 | 1 204 861 | †1,226 667 | |
| ioot—Durbhunga Bairagnia Branch | | 133 570 | 77 250 | 210 820 | 241 823 | |
| h Western—Gradient Improvements | 6 436 | 30 000 | 63 600 | 183,327 | *500 000 | |
| , Maanwali Mari Branch | | 20 000 | 195 000 | 215 000 | 250,000 | |
| Valley | | 193 500 | 500,000 | 693 500 | 837,941 | |
| iab Bridge | 203,526 | 200,200 | 1 500 | 414,437 | 427 000 | |
| Pishin—Chaman Extension—Construc on | 452 617 | 656,000 | 189 450 | 1,487 596 | 1,487,388 | |
| ,, Petroleum Operations | 8 085 | 7 700 | —1 500 | 14 285 | 14 285 | |
| mu Kashmir | 12 867 | 13 400 | 3 000 | 29,267 | 32 500 | |
| itier Railway Reserve | —102 736 | 10 500 | 62 800 | 347 695 | 347,695 | |
| ipuram Guntakul | 85 854 | 817 000 | 968 600 | 1,903,373 | *2 561 418 | 6 |
| na Bridge | | 400 | | 400 | *300,000 | |
| Coast | | | 250 000 | 250,000 | *5 800 000 | 5 |
| erve | | | 250 000 | 250 000 | 250 000 | |
| Total | 892,074 | 2,204 930 | 2 609,700 | 7,204 561 | 14,276 717 | {7 c |
| Carried forward | 2,554 075 | 3,052 005 | 8 734 050 | 101,432,194 | 108 504 350 | {7,c |

* Approximate estimates
† Revised Estimate under consideration

| | £ |
|---|---|
| ‡ Debt to be created for redemption of share Capital | 3 200 000 |
| Amount of Capital to be retained by working Company | 1 000 000 |
| Debenture Stock to be taken ov | 25 000 |

## APPENDIX

**ꞏBLE V—Actual Capital expenditure on State Railways in 1888 89, and estimated expenditure on such works in 1889-90 and 1890-91, and to end of 1890-91—*contd.***

| Railways | Accounts 1888 89 | Revised Estimate 1889 90 | Budget Estimate 1890 91 | To end of 1890-91 | Sanctioned outlay | Balance remaining unspent |
|---|---|---|---|---|---|---|
| | Rx | Rx | Rx | Rx | Rx | Rx |
| Brought over | 2 554 075 | 3 052 005 | 8 734 050 | 101,432 194 | 108,504 350 | { 7 072,364 —208 |
| **Lines under Survey** | | | | | | |
| ꞏdupur Extension Survey | 370 | —2,100 | 300 | 2,191 | 2 191 | |
| **ꞏnes in abeyance or Transferred to Companies** | | | | | | |
| dia | —920 975 | | | | | |
| tni Umaria | —485 681 | | | | | |
| naghat Bhagwangola | 60 | | | 30 244 | 30 244 | |
| ꞏthern Mahratta | | | | *52 707 | 52 707 | |
| llary Kistna | 331 | 700 | | 1,655 596 | 1,655 596 | |
| aspur Etawah | | | | 7 514 | 7 514 | |
| agapatam Raipur | | | | 24 504 | 24 504 | |
| Total | —1 406,265 | 700 | | 1 770 565 | 1 770 565 | |
| ꞏres and Reserve | 52 332 | —82 055 | 165 400 | 199,969 | 199 969 | |
| gpur Chhattisgurh Depreciaꞏion Account | | 103,500 | | 103,500 | 103 500 | |
| **Grand Total** | 1 200 512 | 3 072 050 | 8 899,750 | 103 508,419 | 110 580 575 | { 7,072 364 —208 |
| stributed as under — | | | | | | |
| pital expenditure on Public Works (not charged against Revenue)— | | | | | | |
| State Railways—Construction | 1 178 111 | 3 066 200 | 8 895 000 | 94 662 191 | | |
| mine Relief and Insurance— | | | | | | |
| Protective Railways | | | | 2 ꞏ33,979 | | |
| nstruction of Railways (charged against Revenue in addition to that under Famine Insurance) | 22 401 | 5 850 | 4 750 | 5 912,249 | | |
| Total as above | 1,200 512 | 3,072 050 | 8 899 750 | 103 508,419 | | |

* Represents depreciation on works and stores allowed by Government on transfer to the Company

# APPENDIX

## COMMERCIAL AND FINANCIAL STATISTICS.

## BLE VI —Capital Expenditure on Irrigation—Major Works, in 1888 89, and estir expenditure on such works in 1889-90, 1890-91, and to the end of 1890 91, &c

| | Accounts 1888 89 | Revised Estimate 1889-90 | Budget Estimate 1890 91 | Total Actual and Estimated outlay to end of 1890-91 | Sanctioned Estimate | Bal sanc Est rema be |
|---|---|---|---|---|---|---|
| IRRIGATION WORKS | Rx | Rx | Rx | Rx | Rx | |
| APITAL EXPENDITURE NOT CHARGED AGAINST REVENUE | | | | | | |
| *Bengal* | | | | | | |
| * Orissa canals | 62 344 | 32,500 | 45 668 | 2 431,896 | 3 110 213 | 6 |
| * Midnapore canal | 266 | 3 000 | 2 632 | 832 233 | 832 233 | |
| * Hidgellee Tidal canal | | 6,300 | 31 000 | 216 849 | 256 464 | |
| * Sone canals | 14 845 | 11 100 | 15 700 | 2 555 269 | 2 788 870 | 2 |
| *North Western Provinces and Oudh* | | | | | | |
| * Ganges canal | 6 282 | 7 784 | 13 845 | 2 683 632 | 2 923 442 | 2 |
| * Lower Ganges canal | 93,716 | 67 858 | 79 983 | 3 168 459 | 3 272 332 | 1c |
| * Agra canal | 4 558 | 3 835 | 4 487 | 850 543 | 871,670 | 2 |
| * Eastern Jumna canal | 8 699 | 12 423 | 6 685 | 322 442 | 344 191 | 2 |
| *Punjab* | | | | | | |
| Western Jumna canal | 16 840 | 7,100 | 2 700 | 1 060 558 | 1 078 050 | 1 |
| Bari Doab canal | 14 324 | 10,000 | 17 200 | 1 593 986 | 1,579 860 | —1 |
| Sirhind canal (State outlay) | 29 243 | 8 100 | 4 930 | - 246 571 | 2 226 440 | -2 |
| Chenab canal | 56 335 | 60 000 | 100 000 | 466 541 | 998 500 | 53 |
| * Sirsa Branch canal (State outlay) | | 14 400 | 52,670 | 67 070 | 289 269 | 22 |
| *Madras* | | | | | | |
| Godavari Delta System | 9 519 | 7 521 | 4 200 | 1 087 796 | 1 108 933 | 2 |
| Kistna | 52 849 | 51 097 | 42 800 | 928 149 | 1 391 978 | 46 |
| Sangam Anicut , | 6 880 | 5 020 | 3 200 | 300 008 | 306 500 | |
| Periyar Project | 59 493 | 75,000 | 78,200 | 239 592 | 542 500 | 30 |
| *Bombay* | | | | | | |
| Desert canal | 3 764 | 390 | | 121 832 | 123 479 | |
| Begari | | | | 162 561 | 102 561 | |
| Eastern Nara Works | 7 645 | 8 940 | 10 766 | 517 411 | 527 670 | 1 |
| Mutha canals | 4 139 | 3,263 | 4 100 | 609 306 | 605 324 | — |
| *Other projects* | 17 340 | 18 727 | 65,904 | 3 311 273 | | |
| | 468 881 | 414,358 | 586 670 | 25,773 977 | | |
| *Deduct—Outlay incurred from Ordinary Revenues* | 8 991 | 12 458 | 36 670 | 5 484 507 | | |
| TOTAL | 459 890 | 401 900 | 550 000 | 20 289 470 | | |
| MINE RELIEF AND INSURANCE | | | | | | |
| PROTECTIVE IRRIGATION WORKS | | | | | | |
| *North Western Provinces and Oudh* | | | | | | |
| Betwa canal | 3 279 | 2 700 | 2 570 | 397 847 | 425 141 | 2 |
| *Punjab* | | | | | | |
| Swat River canal | 4 677 | 7 000 | 2,000 | 346 928 | 354 581 | |
| *Madras* | | | | | | |
| Rushikulya project | 26,072 | 32 500 | 35 000 | 174 049 | 260 139 | 8 |
| *Bombay* | | | | | | |
| Nira canal | 36 083 | 30 982 | 23,700 | 486 284 | 487 938 | |
| *Other Projects* | 426 | 818 | 1 730 | 410 816 | | |
| | 70,537 | 74,000 | 65 000 | 1 815 924 | | |
| *ct—Other outlay incurred from Ordinary Revenues* | | | | 285 434 | | |
| TOTAL | 70 537 | 74,000 | 65 000 | 1 530 490 | | |
| GRAND TOTAL | 530 427 | 475 900 | 615 000 | 21,819 960 | | |

* These works are constructed on the financial responsibility of the respective Local Governments
† The further expenditure on this work will be met from Ordinary Revenues

## APPENDIX

### COMMERCIAL AND FINANCIAL STATISTICS

**LE VII —Gross receipts, working expenses, and net traffic receipts of Guarante and State Railways for five years ending 1888-89, with Revised Estima for 1889-90 and Budget Estimates for 1890-91**

| | Accounts | | | | | Revised Estimate 1889 90 | Budg Estima 1890-9 |
|---|---|---|---|---|---|---|---|
| | 1884 85 | 1885-86 | 1886 87 | 1887 88 | 1888 89 | | |
| **RANTEED RAILWAYS** | M | M | M | M | M | M | M |
| nileage at beginning of year | 4,636 | 4 528 | 3,921* | 3 896 | 3 912 | †3 241 | 3, |
| *Gross receipts* | Rx | Rx | Rx | Rx | Rx | Rx | Rx |
| n Bengal | 82 325 | | | | | | |
| s | 716 965 | 760,952 | 794 264 | 821,527 | 861,715 | 920 000 | 925, |
| Indian | 423 774 | 450,440 | 512 196 | 506,398 | 551,270 | 575,000 | 437, |
| ay, Baroda and Central India | 1 221,595 | 1 318 202 | 1,343 613 | 1,227,163 | 1,300,596 | 1,290,000 | 1,300 |
| Indian Peninsula | 3,514 397 | 3,654,192 | 3 971,652 | 3 984,601 | 4 208,148 | 3,690 000 | 4,000, |
| and Rohilkhund | 517 633 | 571 517 | 658 787 | 701,776 | 481,686 | | |
| Punjab and Delhi | 1 129 996 | 1 054 234 | | | | | |
| TOTAL | 7 606 685 | 7 809 537 | 7 280,512 | 7,241,465 | 7 403,415 | 6 475 000 | 6,662, |
| *Working expenses* | | | | | | | |
| n Bengal | 85 153 | | | | | | |
| s | 424 121 | 439,380 | 504,611 | 513,922 | 498,676 | 515 000 | 515 |
| Indian | 281 515 | 297,325 | 346,206 | 372,378 | 382 017 | 395 000 | 295 |
| ay, Baroda and Central India | 550 449 | 543,498 | 562,972 | 520,158 | 559,640 | 55[illegible],000 | 550, |
| Indian Peninsula | 1 779 690 | 1,850,110 | 1,857,344 | 1,842,185 | 1,999,032 | 1,910 000 | 1,960, |
| and Rohilkhund | 307 793 | 367 053 | 362,263 | 356,152 | 313,242 | | |
| Punjab and Delhi | 699 664 | 587 096 | | | | | |
| TOTAL | 4,128,385 | 4,084,462 | 3,633,396 | 3,604,795 | 3,752,607 | 3,375,000 | 3,320, |
| *Net traffic receipts* | | | | | | | |
| n Bengal | —2,828 | | | | | | |
| s | 292,844 | 321,572 | 289,653 | 307,605 | 363,039 | 405,000 | 410 |
| Indian | 142,259 | 153,115 | 165 990 | 134 020 | 169,253 | 180,000 | 142 |
| ay, Baroda and Central India | 671,146 | 774,704 | 780,641 | 707,005 | 740,956 | 735 000 | 750 |
| Indian Peninsula | 1,734 707 | 1,804,082 | 2,114,308 | 2,142,416 | 2,209,116 | 1,780,000 | 2,040, |
| and Rohilkhund | 209 840 | 204,464 | 296 524 | 345,624 | 168,444 | | |
| Punjab and Delhi | 430,332 | 467,138 | | | | | |
| TOTAL | 3,478,300 | 3,725,075 | 3,647,116 | 3,636,670 | 3,650,808 | 3,100,000 | 3 342, |

Sind Punjab and Delhi Railway 691 miles was purchased by the State on 1st January 1886 and the mileage is shown under State Railw
Bellary Branch of the Madras Railway 33 miles in length having been transferred to the Southern Mahratta Railway the mileage is
ler State Railways
Oudh and Rohilkhund Railway 692 miles, was purchased by the State on 1st January 1889 and the mileage is shown under State

## APPENDIX

| | Accounts 1884 85 | 1885 86 | 1886 87 | 1887 88 | 1888 89 | Revised Estimate 1889-90 | Bud Estim 1890- |
|---|---|---|---|---|---|---|---|
| TATE RAILWAYS | M | M | M | M | M | M | M |
| nileage at beginning of year | 5,632 | (a) 6 966 | 7 227 | 8,081 | 8 979 | (b) 10 407 | 11, |
| *Gross receipts* | Rx | Rx | Rx | Rx | Rx | Rx | Rx |
| ndian | 4 310,425 | 4 703 587 | 4 707 202 | 4,603 216 | 4 471 119 | 4 470,300 | 4,480 |
| ana Malwa | 1 399 592 | 1,665 023 | 1 688 259 | } 1 698 296 | 1 903 833 | 1 940,000 | 1,925 |
| ore Achnera | 92,930 | 95 819 | 130 092 | | | | |
| | 36,833 | 39 408 | 39 183 | 45,739 | 37 080 | 7 100 | |
| l | 1 -81 | 2 643 | 3 505 | 4 976 | 5 512 | 7 900 | 12 |
| a Coal | 6, 822 | 64 820 | 74 742 | 78 021 | 88 442 | 82 000 | 71 |
| l Nagpur | 136 239 | 147,349 | 131 760 | 137 477 | 163 517 | 217,500 | 320 |
| Umaria | | | 3 326 | 8 125 | | | |
| a Colliery | 1 572 | 2 224 | 6 873 | 11,447 | 17,822 | 25 500 | 36 |
| | 216 640 | 233 585 | 291 663 | 331 041 | 314 241 | 350 000 | 380, |
| hoo Mandalay | | | | | 31 901 | 157 500 | 180 |
| | 383 | 3 624 | 3,911 | 4 968 | 5 964 | 6,000 | 6 |
| a Companyganj | | | 226 | 1,220 | 620 | 1,200 | 1 |
| Eastern Bengal | 463 346 | 455 588 | 537 136 | | | | |
| Northern Bengal | 216 628 | 233 920 | 262 401 | } 958,431 | 1 070 589 | 1,145,000 | 1,150 |
| Kaunia Dhurla | 15 676 | 12 981 | 14 543 | | | | |
| Dacca | 2,559 | 12 7-3 | 27 997 | | | | |
| ot | 124 972 | 128 026 | 159 9-1 | 180 506 | 170 854 | 220 000 | 225 |
| l | 7,638 | 7 880 | 8 654 | 9 405 | 10 459 | 10,100 | 10 |
| Gya | 51 793 | 51 750 | 53 645 | 52 887 | 49 895 | 51 900 | 51 |
| l Central | | 54 129 | 34 575 | 75 538 | 72 389 | 74 500 | 77 |
| and Rohilkhand | | | | | 174 788 | } 785,000 | 82c |
| s Branch | | | | 175 | 700 | | |
| Midland | | | 9 234 | 30 563 | 108 154 | 320 000 | 45c |
| nagar Ghazipur | 4,673 | 4 650 | 4 738 | 4 833 | 4 604 | | |
| ly Pilibhit | 899 | 8 393 | 10 126 | 9 556 | 9,350 | 11 000 | 11 |
| ow Sitapur Seramau | | | 1 656 | 18 305 | 25 4-8 | 31 4 0 | 3, |
| Western | 1 126 401 | 1 808 224 | 2 373,245 | 2 188 185 | 2 573 190 | 2,865 000 | 2 70c |
| sar Pathankot | 19 958 | 28,985 | 7,320† | 7,350† | 8 738† | 10 100† | 11 |
| u Kashmir | | | | | | | |
| Indian | | | | | | | 13 |
| uram Guntakal | | | | | | | 1 |
| Nellore Branch | | | | 4 845 | 23 566 | 25 400 | 3- |
| y Kistna | | | | 6 181 | | | |
| l and Manmad* | 20,427 | 22 062 | 23 376 | 22 734 | 25 545 | 24 900 | 2 |
| rn Mahratta | 33 244 | 102,818 | 182,317 | 326 423 | 399 806 | 415 000 | 48 |
| e | | | 37 401 | 51,481 | 59 014 | 98,500 | 12 |
| da Extension | | | | | | 7 500 | c |
| TOTAL | 8,351,931 | 9 890 211 | 10,829 027 | 10 871 926 | 11 827 120 | 13 360 300 | 13,77 |
| *Working expenses* | | | | | | | |
| ndian | 1 829 235 | 1 882 269 | 1 721 762 | 1 662 581 | 1 689 946 | 1 650,000 | 1,64c |
| tana Malwa | 772 169 | 897 238 | 899 303 | } 907 154 | 970 424 | 1,025 000 | 1,01 |
| ore Achnera | 68,492 | 79 222 | 80 728 | | | | |
| a | 19,572 | 19 440 | 19 472 | 21 322 | 17 703 | 3 400 | 1 |
| al | 1,746 | 3 731 | 2 556 | 4 457 | 4 977 | 7 900 | 1 |
| ha Coal | 47 603 | 51 594 | 59 627 | 68 028 | 61 323 | 57,000 | 5 |
| al Nagpur | 80,480 | 94 705 | 80 370 | 86 760 | 127 058 | 166,000 | 22c |
| Umaria | | | 2 588 | 9 600 | | | |
| a Colliery | 1 379 | 9 265 | 8,149 | 2 634 | 20 363 | 22,500 | 2 |
| a | 134,468 | 174 769 | 173 250 | 175 841 | 189 876 | 202,500 | 20 |
| ghoo Mandalay | | | | | 32 545 | 123 500 | 13 |
| t | 725 | 4 229 | 5 376 | 6 441 | 5 707 | 6,000 | |
| a Companyganj | | | 2 361 | 3,716 | 2 116 | 2 600 | |
| Eastern Bengal | 197,262 | 298 637 | 326 752 | | | | |
| Northern Bengal | 152,031 | 149 034 | 141 174 | } 481,139 | 490,105 | 505,000 | 51 |
| Kaunia Dhurla | 11,980 | 11 019 | 11 229 | | | | |
| Dacca | 707 | 18,458 | 28 699 | | | | |
| Carried over | 3 317 849 | 3 693 610 | 3 563,396 | 3,429,673 | 3,612 143 | 3,771,400 | 3,83 |

The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881 the Government of India only
ntage of the gross receipts
Net Receipts

… d the … length of the Sind Punjab and Delhi Railway

## APPENDIX

| | Accounts 1884 85 | 1885 86 | 1886 87 | 1887 88 | 1888 89 | Revised Estimate 1889 90 | Budget Estimate 1890 91 |
|---|---|---|---|---|---|---|---|
| *ing expenses*—continued | Rx | Rx | Rx | Rx | Rx | Rx | Rx |
| Brought forward | 3 317 849 | 3,693 610 | 3,563 396 | 3 429,673 | 3 612 143 | 3 771,400 | 3 834,0c |
| | 96,847 | 91 558 | 98 583 | 106 156 | 96 254 | 95 500 | 100 oc |
| | 7 213 | 6 678 | 6 711 | 6 192 | 8 541 | 7 600 | 8,oc |
| Gya | 29,825 | 27 179 | 27 898 | 24 613 | 23 786 | 24 600 | 24 5c |
| Central | | 54 713 | 43 351 | 67,611 | 51 147 | 47 000 | 54,co |
| nd Rohilkhand | | | | | 54 558 | 350 000 (bracketed) | 360,oc |
| s Branch | | | | 69 | 80 | | |
| Midland | | | 8 199 | 20 098 | 69,512 | 217 500 | 280 oc |
| agar Ghazipur | 2,727 | 2 436 | 2 461 | 2 245 | 2 195 | | |
| Pilibhit | 1 385 | 6 113 | 7 675 | 6 766 | 6 592 | 7 500 | 7,5c |
| w Sitapur Seramau | | | 1 207 | 14 998 | 18 153 | 20 800 | 22 5c |
| West rn | 600 255 | 845 651 | 1 316 886 | 1 633 529 | 1,742 526 | 1 830 000 | 1 830 oc |
| ar Pathankot | 17,535 | 24,171 | —2,218 | | | | |
| Kashmir | | | | | | | |
| ndian | | | | | | | 82 5c |
| am Guntakal | | | | | | | 10 oc |
| „ Nellore Branch | | | | 9 154 | -7 060 | 18 500 | 25 oc |
| Kistna | | | | 8 519 | | | |
| and Manmad* | | | | | | | |
| n Mahratta | 33 183 | 81 302 | 125 596 | 222 138 | 298 965 | 312,500 | 355 oc |
| | | | 20,144 | 42 426 | 47 744 | 87 000 | 96 5c |
| a Extension | | | | | | 5 800 | 6 5c |
| *ge* | 38 795 | | | | | | |
| TOTAL | 4 145 614 | 4 833 411 | 5 219 889 | 5 594 187 | 6 059,-56 | 6 795 ,00 | 7 ,96 oc |
| *Net Traffic receipts* | | | | | | | |
| dian | 2 481,190 | 2 821 318 | 2 985 440 | 2 940 635 | 2,781,173 | 2 820,300 | 2 840,3 |
| and Malwa | 627,423 | 767 785 | 788 956 | 791,142 (bracketed) | 933 409 | 915 000 | 912 5 |
| ore Achnera | 24,438 | 16 597 | 49 364 | | | | |
| | 17,261 | 19 968 | 19,711 | 24,417 | 19 377 | 3 700 | —14 5 |
| | —465 | —1 088 | 949 | 519 | 535 | | 1 5 |
| a Coal | 20 219 | 13 226 | 15 115 | 9 993 | 27 119 | 25 000 | 16,0 |
| Nagpur | 55 759 | 5- 644 | 51 390 | 50,717 | 36 459 | 51 500 | 100 o |
| Umaria | | | 738 | —1,475 | | | |
| Colliery | 193 | —7,041 | —1,276 | 8 813 | —2 541 | 3 000 | 8 c |
| | 82 172 | 58 816 | 118,413 | 155 200 | 124 365 | 147 500 | 175 o |
| oo Mandalay | | | | | —644 | 34 000 | 50 o |
| | —342 | —605 | —1,465 | —1,473 | 257 | | 2 |
| Companyganj | | | —2,135 | —2,496 | —1 496 | —1 400 | —1,c |
| Eastern Bengal | 266,084 | 156 951 | 210 384 | | | | |
| Northern Bengal | 64,597 | 84 886 | 121,227 | 477,292 (bracketed) | 580,484 | 640 000 | 640 o |
| Kaunia Dhurla | 3 696 | 1 962 | 3 314 | | | | |
| Dacca | 1,852 | —5,735 | —702 | | | | |
| | 28,125 | 36 468 | 61 338 | 74,350 | 74 600 | 124 500 | 125 o |
| | 425 | 1 202 | 1 943 | 3 213 | 1,918 | 2 500 | *2 1 |
| Gya | 21,968 | 24,571 | 25 747 | 28,274 | 26,109 | 27 300 | 27 0 |
| Central | | —584 | —8,776 | 7 927 | 21,24- | 27 500 | 23 0 |
| nd Rohilkhand | | | | | 120,230 | 435 000 (bracketed) | 460 o |
| s Branch | | | | 106 | 620 | | |
| Midland | | | 1 035 | 10,465 | 38 642 | 102,500 | 170,c |
| agar Ghazipur | 1,946 | 2 214 | 2 277 | 2 588 | 2 409 | | |
| Pilibhit | —486 | 2 280 | 2 451 | 2,792 | 2 758 | 3,500 | 3 5 |
| w Sitapur Seramau | | | 449 | 3 307 | 7 275 | 10 600 | 15 c |
| Western | 526,146 | 962 573 | 1 056 359 | 554 656 | 830,664 | 1,035,000 | 870,c |
| ar Pathankot | 2,423 | 4,814 | 9 538 | 7 350 | 8,738 | 10,100 | 11 2 |
| Kashmir | | | | | | | |
| ndian | | | | | | | 50 c |
| am Guntakal | | | | | | | 5 c |
| „ Nellore Branch | | | | —4,309 | —3 494 | 6,900 | 7 5 |
| Kistna | | | | —2,338 | | | |
| and Manmad* | 20 427 | 22 062 | 23 376 | 22,734 | 25 545 | 24,900 | 25 c |
| n Mahratta | 61 | 21 516 | 56 721 | 104,285 | 100 841 | 102 500 | 130 c |
| | | | 17 257 | 9 055 | 11,-70 | 11 500 | 26 5c |
| Extension | | | | | | 1 700 | 2,5c |
| *ge* | —38,795 | | | | | | |
| TOTAL | 4,206,317 | 5 056,800 | 5,609,138 | 5,277 739 | 5,767,864 | 6 564 600 | 6,681 3c |

* working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881 the Government of India only rec

# APPENDIX

## COMMERCIAL AND FINANCIAL STATISTICS

### LE VIII —Gross receipts, working expenses and net earnings of Irrigation—M[illegible] Works, for five years ending 1888 89, with Revised Estimate for 188[illegible] and Budget Estimate for 1890-91

| | Actuals 1884 85 | 1885 86 | 1886 87 | 1887 88 | 1888 89 | Revised Estimate 1889-90 | Buc[illegible] Estir[illegible] 189[illegible] |
|---|---|---|---|---|---|---|---|
| T RECEIPTS— | Rx | Rx | Rx | Rx | Rx | Rx | [illegible] |
| rissa canals | 14 358 | 20 735 | 17,961 | 22 304 | 24 351 | 26 500 | 28 |
| idnapore canal | 25 796 | 26 249 | 23 419 | 23 438 | 25 180 | 26,500 | 2[illegible] |
| idgellee Tidal canal | 4 351 | 5 245 | 5 440 | 4 186 | 5,517 | 4 100 | 6 |
| one canals | 86 247 | 106 264 | 91 843 | 60 395 | 84 389 | 87 300 | 86 |
| anges canal | 291,662 | 194 967 | 220,926 | 197 254 | 213 014 | 210 000 | 21 |
| ower Ganges canal | 169 434 | 135 688 | 105 666 | 106 614 | 123 382 | 136,000 | 136 |
| gra canal | 79 190 | 46 689 | 61,338 | 48 148 | 46 622 | 54,000 | 6 |
| astern Jumna canal | 79 374 | 61 034 | 69 864 | 70 305 | 71,154 | 71,100 | 68 |
| etwa canal | | | 2 070 | 3,057 | 7 313 | 8,000 | |
| Western Jumna canal | 160,237 | 82 635 | 83 698 | 135 366 | 90 170 | 108,500 | 11[illegible] |
| henab canal | | | | 25 | 3 768 | 10,000 | 1[illegible] |
| ari Doab canal | 105 421 | 118 887 | 129 138 | 126 141 | 139 232 | 140,000 | 14[illegible] |
| rhind canal | 3 249 | 13 467 | 35 491 | 69,900 | 113,233 | 146 500 | 15[illegible] |
| wat River canal | | 25 | 2 672 | 10 326 | 22,753 | 24 000 | 2[illegible] |
| odavari Delta System | 9 601 | 10 738 | 10 601 | 12 431 | 10 653 | 11 500 | 1[illegible] |
| istna , , | 3,300 | 3 522 | 3 791 | 4,394 | 4 669 | 4,550 | [illegible] |
| angam Anicut , | | | | 86 | 42 | 40 | |
| esert canal | 2 865 | 2 158 | 3 735 | 3 697 | 7 037 | 5,088 | |
| egari , | 3,456 | 3 131 | 4 544 | 2,549 | 5 097 | 3 992 | [illegible] |
| astern Nara Works | 1 804 | 1 872 | 1 712 | 1,599 | 1 681 | 1 838 | [illegible] |
| utha canals | 14 069 | 15 055 | 18 340 | 18 958 | 21 640 | 20 830 | 21 |
| ira canal | | 24 | 274 | 768 | 1 029 | 2,670 | [illegible] |
| ther projects | 20 612 | 16 388 | 17 041 | 29 020 | 39 776 | 47,992 | 4[illegible] |
| TOTAL | 1 075 0[illegible]6 | 864 773 | 909 824 | 950 961 | 1 061 802 | 1 151 000 | 1 17[illegible] |
| ON OF LAND REVENUE DUE TO IRRIGATION— | | | | | | | |
| anges canal | 44 301 | 44 301 | 44 301 | 44 301 | 44 301 | 44,301 | 44 |
| ower Ganges canal | 20 783 | 20 783 | 20 783 | 20 783 | 20 959 | 20 959 | 2[illegible] |
| astern Jumna | 22 154 | 22,153 | 22 153 | 22 154 | 22 153 | 22 153 | 22 |
| Western Jumna | 5 832 | 5 833 | 5 832 | 5 140 | 5,275 | 5 500 | 2 |
| ari Doab canal | 27 557 | 34 250 | 60 497 | 37 526 | 40,469 | 40 000 | 4[illegible] |
| odavari Delta System | 160 678 | 173 695 | 178 140 | 183 853 | 195,920 | 199 215 | 20[illegible] |
| istna | 101 609 | 110 592 | 113 667 | 132 273 | 142,362 | 145 625 | 15[illegible] |
| angam Anicut , | | 3 970 | 5 824 | 8 041 | 8 541 | 11 305 | 14 |
| esert canal | 10 834 | 9 389 | 6 072 | 8 254 | 11 030 | 13 510 | 14 |
| egari | 20 386 | 23 651 | 19 377 | 19 391 | 25 223 | 28,514 | 29 |
| astern Nara Works | 17 880 | 19 039 | 22 753 | 28 020 | 34 586 | 37 763 | 41 |
| utha canals | | *—34[illegible]* | *—476* | *—468* | *—562* | | |
| ra canal | | | *—6* | *—31* | *—44* | | |
| her projects | 33 804 | 95 296 | 98 552 | 93 318 | 120 828 | 100 319 | 105 |
| TOTAL | 465 818 | 562 607 | 597,469 | 602 555 | 671 041 | 669 364 | 688 |
| REVENUE— | | | | | | | |
| issa canals | 14 358 | 20 735 | 17 961 | 22 304 | 24 351 | 26 500 | 28 |
| idnapore canal | 25 796 | 26 249 | 23 419 | 23 438 | 25,180 | 26 500 | 25 |
| idgellee Tidal canal | 4 351 | 5 245 | 5 440 | 4 186 | 5 517 | 4 100 | 6 |
| one canals | 86 247 | 106 264 | 91,843 | 60 395 | 84 389 | 87,300 | 86 |
| anges canal | 335 963 | 239 268 | 265 227 | 241,555 | 257 315 | 254 301 | 259 |
| ower Ganges canal | 190 217 | 156 471 | 126 449 | 127 397 | 144 341 | 156 959 | 157 |
| gra canal | 79 190 | 46,689 | 61,338 | 48,148 | 46 622 | 54 000 | 61 |
| astern Jumna canal | 101 528 | 83 187 | 92 017 | 92 459 | 93,307 | 93 253 | 90 |
| twa canal | | | 2 070 | 3,057 | 7 313 | 8,000 | 7 |
| Western Jumna canal | 166 069 | 88 468 | 89 730 | 140,506 | 95 445 | 114 000 | 121 |
| henab canal | | | | 25 | 3 768 | 10,000 | 10 |
| ari Doab canal | 132 978 | 153 137 | 189 635 | 163 667 | 179 701 | 180 000 | 180 |
| rhind canal | 3 249 | 13 467 | 35 491 | 69 900 | 113 233 | 146 500 | 150 |
| wat River canal | | 25 | 2,672 | 10 326 | 22 753 | 24,000 | 24 |
| odavari Delta System | 170 279 | 184 433 | 188,741 | 196 284 | 206 573 | 210,715 | 213 |
| istna , | 104 909 | 114 114 | 117 458 | 136 667 | 147 031 | 150 375 | 155 |
| ngam Anicut , | | 3 970 | 5,824 | 8 127 | 8 683 | 11 345 | 14 |
| sert canal | 13 699 | 11 547 | 9 807 | 11 951 | 18,067 | 18,598 | 18 |
| gari | 23 842 | 26 782 | 23,921 | 21 940 | 30 320 | 32,506 | 32 |
| stern Nara Works | 19 684 | 20 911 | 24 525 | 29 619 | 36 267 | 39 601 | 43 |
| utha canals | 13,752 | 14 710 | 17 864 | 18 490 | 21 078 | 20,830 | 21 |
| ra canal | | 24 | 268 | 737 | 985 | 2,670 | 3, |

# APPENDIX

## COMMERCIAL AND FINANCIAL STATISTICS

**VIII —Gross Receipts, working expenses and net earnings of Irrigation—Major Works, for five years ending 1888-89, with Revised Estimate for 1889-90 and Budget Estimate for 1890-91**—*concluded*

| | Actuals 1884 85 | 1885 80 | 1886 87 | 1887 88 | 1888 89 | Revised Estimate 1889 90 | Budget Estimate 1890 91 |
|---|---|---|---|---|---|---|---|
| | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* | *Rx* |
| XPENSES— | | | | | | | |
| als | 31 573 | 34 258 | 50,193 | 48 131 | 38 717 | 44 350 | 43,100 |
| canal | 22 317 | 20 985 | 22 637 | 24 007 | 20,035 | 21 000 | 21 600 |
| Tidal canal | 3 689 | 4 862 | 2 284 | 6 490 | 7 535 | 3 300 | 4,900 |
| ls | 60 396 | 55 237 | 58,146 | 71 731 | 75 522 | 75,000 | 72,300 |
| nal | 9- 609 | 86 026 | 85 535 | 88 300 | 91 931 | 84,779 | 92 538 |
| nges canal | 8- 154 | 81 327 | 79,186 | 86 397 | 96 850 | 94,805 | 85,420 |
| l | 26 565 | 26 313 | 28 337 | 24 478 | 24 113 | 26 699 | 24 903 |
| umna canal | 19 164 | 18 128 | 20 562 | 19 266 | 25 467 | 25 204 | 24,018 |
| al | | 208 | 6 995 | 8,295 | 10 444 | 10 630 | 10,050 |
| umna canal | 44 177 | 47 834 | 48 869 | 55 527 | 47,536 | 45,300 | 53,500 |
| nal | | | | 5 733 | 7 835 | 10 000 | 10 000 |
| canal | 47 289 | 52 014 | 55 781 | 49 665 | 56,561 | 58,100 | 58,500 |
| nal | 14 02- | -1 276 | 23 071 | 34 537 | 53 647 | 60,000 | 60,000 |
| r canal | | 372 | 5 243 | 8 375 | 8 745 | 10 400 | 10 000 |
| Delta System | 50 476 | 56 486 | 48 594 | 51 680 | 52,221 | 48 392 | 49,800 |
| , | 27 691 | -9 413 | 32 514 | 32 663 | 32 299 | 34 702 | 34 300 |
| nicut , | | 468 | 2 577 | 4 369 | 4 170 | 4 566 | 5,400 |
| nal • | 3 149 | 2 848 | 4 075 | 4 041 | 2 718 | 3 181 | 2 890 |
| | 5 835 | 5 042 | 5 300 | 6 1 6 | 6 452 | 6 308 | 5 870 |
| ara Works | 6 488 | 6 467 | 6 443 | 5 474 | 8 393 | 7 391 | 6 900 |
| als | 6 831 | 6 120 | 6 838 | 6 034 | 6 246 | 6 911 | 6 800 |
| | | 1 256 | 1 822 | 1 673 | 1,716 | 2,551 | 4 250 |
| ect | 26 998 | 34 210 | 31 771 | 34,615 | 42 523 | 40 731 | 41,761 |
| TOTAL | 571 423 | 593,150 | 626 773 | 6,7 607 | 721 676 | 724 300 | 728,800 |
| UE— | | | | | | | |
| nals | *—17 215* | *—13 523* | *—32 232* | *—25 827* | *—14 366* | *—17 850* | *—15 100* |
| canal | 3 479 | 5 264 | 782 | *—5(9* | 5 145 | 5 500 | 3 400 |
| Tidal canal | 662 | 383 | 3 156 | *—2 304* | *—2 018* | 800 | 1,100 |
| ls | 25 851 | 51 0-7 | 33 697 | *—11,3,6* | 8 867 | 12,300 | 13,700 |
| anal | 243 354 | 153 242 | 179 692 | 153 255 | 165 384 | 169 522 | 167,403 |
| nges canal | 108 063 | 75 144 | 47 263 | 41 000 | 47 491 | 62 154 | 72 469 |
| al | 52 625 | 20 376 | 33,001 | 23 670 | 22 509 | 27 301 | 36 477 |
| umna canal | 8-,364 | 65 059 | 71 455 | 73 193 | 67 840 | 68,049 | 66 805 |
| nal | | *—208* | *—4 925* | *—5 238* | *—3 131* | *—3 630* | *—2,570* |
| Jumna canal | 1-1 892 | 40,634 | 40 861 | 84 9,9 | 47,909 | 68 700 | 67,700 |
| anal | | | | *—5 708* | *—4 067* | | |
| canal | 55 68) | 101,123 | 133 854 | 114 002 | 123 140 | 121,900 | 121,500 |
| nal | *—10 773* | *—7 809* | 12 420 | 35 363 | 59 586 | 86,500 | 90 000 |
| r canal | | *—2,347* | *—2 571* | 1 951 | 14 008 | 13,600 | 14 000 |
| Delta System | 119 803 | 127 947 | 140,147 | 144,604 | 154 352 | 162,323 | 163,865 |
| , | 77 218 | 84 701 | 84 044 | 104 004 | 14 732 | 115,673 | 121 065 |
| nicut | | 3 502 | 3 247 | 3 758 | 4 513 | 6,779 | 9 010 |
| nal | 10 550 | 8 609 | 5 732 | 7 910 | 15 349 | 15 417 | 15,500 |
| | 18 007 | 21 740 | 18 621 | 15 814 | 27 868 | 26,198 | 26,730 |
| ara Works | 13 196 | 14 444 | 18 082 | 24 145 | 27 874 | 32 210 | 36 381 |
| nals | 6 921 | 8 590 | 11,026 | 12 456 | 14 832 | 13 019 | 15 030 |
| l | | *—1,-32* | *—1,554* | *—936* | *—731* | 119 | *—1,080* |
| jects | 27 735 | 7 474 | 83 822 | 87 723 | 118 081 | 107,580 | 109 883 |
| TOTAL | 969 421 | 834,230 | 880 520 | 875 909 | 1 011 167 | 1,096,064 | 1,133,268 |

# APPENDIX

## Capital Account of Guaranteed and Subsidized Railways

### BLE IX.—Abstract of Budget Estimates of Capital transactions of Guaranteed and Subsidized R 1889-90 and 1890-91

| RAILWAYS | Amount in Rupees | | | Amount of Exchange | | | Amount in Pounds S | |
|---|---|---|---|---|---|---|---|---|
| | 1889-90 | | Budget, 1890-91 | 1889-90 | | Budget 1890-91 | 1889-90 | |
| | Budget | Revised | | Budget | Revised | | Budget | Revised |
| **GUARANTEED RAILWAYS** | R | R | R | R | R | R | £ | £ |
| RECEIPTS | | | | | | | | |
| dras | 22 00 000 | 23 75 000 | 23 00 000 | 1 83 000 | 1 98 000 | 1 92 000 | 201 700 | 217 700 |
| uth Indian | 18 50 000 | 21 25 000 | 16 50 000 | 77 000 | 89 000 | 69 000 | 177 300 | 203 600 |
| mbay Baroda and Central India | 23 50 000 | 25 50,000 | 24 00 000 | 1 96 000 | 2 12 000 | 2 00 000 | 215 400 | 233 800 |
| eat Indian Peninsula | 70 00 000 | 68 00 000 | 70 00 000 | 5 83 000 | 5 67 000 | 5 83 000 | 641 700 | 623 300 |
| TOTAL | 1 34 00 000 | 1 38 50 000 | 1 33 50 000 | 10,39,000 | 10 66 000 | 10 44 000 | 1 236 100 | 1 278 400 |
| ADVANCES | | | | | | | | |
| dras | 20 00 000 | 19 50 000 | 19 50 0 0 | 1 67 000 | 1 63 000 | 1 63 000 | 183 300 | 178 700 |
| uth Indian | 11 50 000 | 11 50 000 | 9 50 000 | 48 000 | 48 000 | 40 000 | 110 200 | 11( 200 |
| nbay Baroda and Central India | 15 50 000 | 13 00 000 | 14 75 000 | 1 29 000 | 1 08 000 | 1 23 000 | 142 100 | 119 200 |
| eat Indian Peninsula | 49 00 000 | 38 50 000 | 50 00 000 | 4 08 000 | 3 21 000 | 4 17 000 | 449 200 | 352 900 |
| TOTAL | 96 00 000 | 82 50 000 | 93 75 000 | 7 52 000 | 6 40 000 | 7 43 000 | 884 800 | 761 000 |
| NET RECEIPTS | | | | | | | | |
| dras | 2 00 000 | 4,25 000 | 3 50 000 | 16 000 | 35 000 | 29 000 | 18 400 | 39 000 |
| uth Indian | 7 00 000 | 9 75 000 | 00 000 | 29 000 | 41 000 | 29 000 | 6, 10( | 93 400 |
| mbay Baroda and Central India | 8 00 000 | 12 50 000 | 9 25 000 | 67 000 | 1 04 000 | 77 000 | 73 300 | 114 600 |
| eat Indian Peninsula | 21 00 000 | 20 50 000 | 20 00 000 | 1 75 000 | 2 46 000 | 1 66 000 | 192 500 | 270 400 |
| TOTAL | 38 00,000 | 56 00 000 | 39 75 000 | 2 87 000 | 4 26 000 | 3 01 000 | 351 300 | 517,400 |
| **SUBSIDIZED RAILWAYS** | | | | | | | | |
| RECEIPTS | | | | | | | | |
| in on remittances to India — Southern Mahratta | | | | 85 000 | 1 73 000 | 93 000 | —8 500 | —17 300 |
| Mysore | | | | 5 000 | 750 | 12 000 | —500 | —75 |
| Indian Midland | | | | 9 78 000 | 3 34 000 | 3 80 000 | —97 800 | —33 400 |
| Bengal Central | | | | | 1 400 | 900 | | —140 |
| Bengal Nagpur | | | | 5 71 000 | 4 82 000 | 8 98 000 | —57 100 | —48 200 |
| Rohilkhand Kumaon | | | | | 1 400 | | | —140 |
| TOTAL | | | | 16 39 000 | 9 92 550 | 13 83 900 | —163 900 | —90 255 |
| WITHDRAWALS | | | | | | | | |
| uthern Mahratta, including Bellary Kistna | 21 62,000 | 19,12 000 | 13,31 000 | 3 60 000 | 3 18 670 | 2 21 830 | 180 200 | 159 333 |
| sore | 9 00 000 | 12,60 000 | 6 23 000 | 2 25 000 | 3 15 000 | 1 55 750 | 67 500 | 94 500 |
| ian Midland | 40 47,000 | 38 92 000 | 20 17 000 | 8 09 400 | 7 78 400 | 4 03 400 | 323 760 | 311 360 |
| ngal Central | 2 03 000 | 2 45 000 | 3 50 000 | 58 000 | 70,000 | 1 00 000 | 14 500 | 1, 500 |
| ngal Nagpur | 1 06 98 000 | 1 05 86 000 | 92 65 000 | 24 70 000 | 24 43 000 | 21 38 000 | 822,800 | 814,300 |
| hilkhand Kumaon | | 1 00 000 | 8 50 000 | | 30 000 | 2 55 000 | | 7 000 |
| TOTAL | 1 80 10 000 | 1 79 95 000 | 1 44 36 000 | 39 22 400 | 39 55,070 | 32 73 980 | 1 408 760 | 1,403 993 |
| Net Withdrawals | 1 80,10 000 | 1 79 95 000 | 1 44 36 000 | 22 83 400 | 29,62,520 | 18 90 080 | 1 572 660 | 1 503 248 |
| **UARANTEED AND SUBSIDIZED RAILWAYS** | | | | | | | | |
| Net Withdrawals | 1 42 10 000 | 1 23 95 000 | 1 04 61 000 | 19,96,400 | 25 36,520 | 15 89,080 | 1 221 360 | 985 848 |

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

# Weather Review of India for the week ending at 8 a m on Monday March 3rd, 1890

Feebly unsettled conditions have prevailed over a large part of the Indian region during the week under review The high pressure area in the north west, which is characteristic of the cold season in India, has been, during part of this week, much less pronounced than in previous weeks Hence barometric gradients and air movements have been slight, while the power of the sun has increased considerably In consequence conditions have been favourable to the production and development of small local depressions which have resulted in thunder or dust storms and slight rainfall There has been no serious storm during the week, but a depression which appeared over Guzerat on the 3rd though slight in itself, produced, owing to the high pressures which temporarily prevailed in the Punjab, steep gradients for easterly winds in North Western India, and the weather in that region became very unsettled

The chart of the 25th exhibited a somewhat complicated distribution of pressure Relatively high readings were reported from the north west of the Punjab, the Upper Assam Valley and the south of the Peninsula, while low readings were shown over the west of the North Western Provinces and the north of Bengal Irregular cyclonic movements of the wind prevailed in the neighbourhood of the two depressions, and a northerly current was shown over Sind, Guzerat, and the Bay area, but in other parts of the Indian region the directions were variable There was a good deal of cloud, except in Rajputana, the Peninsula, and parts of Bengal and the weather was somewhat unsettled over Northern and Central India On the 26th the only change of importance was the enlargement of the Bengal depression by the advance eastward of the depression from the North Western Provinces The general wind circulation was the same as that on the previous day The weather in the northern and central parts of the country remained somewhat unsettled The chart of the 27th showed that the Bengal depression was filling up, that the barometer had risen in the north west, and that the general distribution was such as is characteristic of the cold season The weather was fine On the 28th conditions were practically unaltered, and on March 1st the only important feature in the changes was a rapid barometric fall in the Punjab During this day (the 1st) there was probably a fall of snow and rain over the mountains to the west and north west of the Punjab, as the next morning s observations showed a brisk fall of temperature and rise of pressure in north west of the Punjab At Colombo, the wind had shifted to east, but these were the only important alterations On the 3rd the barometer was still rising in the Punjab, but it had fallen in Guzerat and Kattiawar, where a well marked depression had appeared There was a general indraught of wind towards this depression from surrounding regions The easterly wind noticed at Colombo on the 2nd had extended over the south of the Peninsula

*Temperature*—Though less high than in the preceding week, has been generally above the average The warmest day, relatively to the average, was the 25th, the coolest the 28th In Burma, the Punjab and Bombay on every

day of the week the mean temperature was more or less excessive, and in Bengal, the Central Provinces, Guzerat, Central India, Sind, and Rajputana, there was only one day on which the weather was cooler than usual In the other Provinces the days of excessive and of deficient temperature were nearly equal On the hills the variations from the normal have been comparatively slight

The following table shows the variations of the mean temperature of the present and of the past week from the normal, according to Provinces —

| PROVINCE | Difference of mean temperature of last week from normal | Difference of mean temperature of present week from normal |
|---|---|---|
| | ° | ° |
| Burma | +1 7 | +1 3 |
| Bengal | +3 3 | +1 2 |
| North Western Provinces | +2 9 | +1 4 |
| Punjab | +1 3 | +1 8 |
| Bombay | +2 1 | +1 1 |
| Central Provinces | +2 7 | +1 5 |
| Guzerat and Central India | +3 6 | +1 8 |
| Sind and Rajputana | +3 6 | +2 0 |
| Madras | +0 9 | —0 1 |

These figures show that except in the Punjab, the weather relatively to the average has been considerably cooler during the week under review than during the preceding week At Sholapur on the 1st the maximum temperature exceeded 100 (100° 7)

*Rain* —The area of rainfall this week is much larger than that recorded during many weeks past At twenty-seven out of the fifty one rainfall divisions rain has been recorded The amounts are not large, the average rainfall of the division only exceeding ½ inch in four cases and being below 1/10 of an inch in sixteen cases, but it is nevertheless a substantial improvement on the records of many weeks past The regions in which the rainfall was heaviest are the south west of the Peninsula and the Tenasserim division of Burma, while the regions without rainfall include the following divisions, *viz*,—Central and Upper Burma and Arakan, Central and North Bengal, North Western Provinces, West, and the Punjab, South and Central, all the divisions in the west, centre and east of the Peninsula, the west of the Central Provinces, the west of Rajputana, and the whole of Sind, Guzerat and Kattiawar The rainfall in all parts of the Indian region was scattered throughout the week The maximum falls exhibit very few amounts calling for notice The following were the largest amounts —Tavoy 1¾ inches, Ghazipur (North-Western Provinces) 2¾ inches, Bansdeh (Ballia, North Western Provinces) 1½ inches, Badagara (Calicut) 4½ inches, Cunoor (Nilgiris) 8 inches, Bilaspur (Central Provinces) 6 inches, and Ambassamudram (Tinnevelly) 2¾ inches

The state of the seasonal fall as shown by the concluding column of the following table has been very little modified by the slight falls here recorded

| Province | Division | Rainfall data for week ending 3rd March 1890 | | | Rainfall data from October 15th to 3rd March 1890 | | |
|---|---|---|---|---|---|---|---|
| | | Average actual rainfall of Division | Average normal rainfall of Division | Excess or defect in inches | Average actual fall of season to date | Average normal rainfall October 15th to 3rd March | Excess or defect of (seasonal) rainfall expressed as a percentage |
| | | Inches | Inches | Inches | Inches | Inches | Per cent |
| Burma | Tenasserim | 0 61 | 0 | +0 61 | 20 31 | 5 33 | +281 |
| | Lower Burma | 0 05 | 0 05 | 0 | 8 43 | 6 35 | + 33 |
| | Central do | 0 | 0 | 0 | 7 06 | 4 25 | + 66 |
| | Upper do | 0 | ? | ? | 3 80 | ? | ? |
| | Arakan | 0 | 0 07 | —0 07 | 7 59 | 5 89 | + 29 |
| Bengal and Assam | Eastern Bengal | 0 13 | 0 19 | —0 06 | 8 36 | 5 77 | + 45 |
| | Assam (Surma) | 0 01 | 0 87 | —0 86 | 5 78 | 6 17 | — 6 |
| | Do (Brahmaputra) | 0 11 | 0 29 | —0 18 | 3 41 | 5 07 | — 33 |
| | Deltaic Bengal | 0 08 | 0 24 | —0 16 | 10 38 | 4 81 | +116 |
| | Central do | 0 | 0 10 | —0 10 | 3 74 | 3 79 | — 1 |
| | North do | 0 | 0 05 | —0·05 | 1 26 | 3 57 | — 65 |
| | Orissa | 0 14 | 0 13 | +0 01 | 15 61 | 7 18 | +117 |
| | Chutia Nagpur | 0 06 | 0 08 | —0 02 | 3 06 | 3 44 | — 11 |
| | Behar (South) | 0 10 | 0 01 | +0 09 | 0 65 | 2 80 | — 77 |
| | Do (North) | 0 01 | 0 01 | 0 | 0 62 | 2 50 | — 75 |
| North Western Provinces and Oudh | North Western Provinces (East) | 0 14 | 0 08 | +0 06 | 1 37 | 2 28 | — 40 |
| | Oudh (South) | 0 03 | 0 05 | —0 02 | 0 07 | 1 06 | — 90 |
| | Do (North) | 0 01 | 0 13 | —0 12 | 0 13 | 1 93 | — 93 |
| | North Western Provinces (Central) | 0 05 | 0 06 | —0 01 | 0 06 | 1 57 | — 96 |
| | North Western Provinces (West) | 0 | 0 12 | —0 12 | 0 08 | 1 51 | — 95 |
| | North Western Provinces (Sub montane) | 0 08 | 0 18 | —0 10 | 0 56 | 2 98 | — 81 |
| Punjab | Punjab (South) | 0 | 0 29 | —0 29 | 0 23 | 1 93 | — 88 |
| | Do (Central) | 0 | 0 18 | —0 18 | 0 37 | 2 29 | — 84 |
| | Do. (Submontane) | 0 01 | 0 26 | —0 25 | 0 62 | 3 97 | — 84 |
| | Do (Hill Districts) | 0 10 | 0 99 | —0 89 | 3 30 | 9 89 | — 67 |
| | Do (North West) | 0 07 | 0 39 | —0 32 | 0 95 | 5 39 | — 82 |
| | Do (West) | 0 03 | 0 16 | —0 13 | 0 27 | 1 64 | — 84 |
| Bombay and Malabar Coast Districts (Madras) | Malabar | 0 69 | 0 05 | +0 64 | 13 32 | 12 24 | + 9 |
| | Madras (South Central) | 0 88 | 0·02 | +0 86 | 8 20 | 10 19 | — 46 |
| | Coorg | 0 01 | 0 05 | —0 04 | 1 79 | 9 25 | + 38 |
| | Mysore | 0 | 0 3 | —0 03 | 3 07 | 4 72 | — 36 |
| | Konkan | 0 | 0 02 | —0 02 | 4 90 | 2 38 | +106 |
| | Bombay—Deccan | 0 | 0 03 | —0 03 | 5 10 | 3 88 | + 31 |
| | Hyderabad (North) Khandeish | 0 | 0 03 | —0 03 | 1 26 | 3 46 | — 64 |
| Central Provinces and Berar | Berar | 0 | 0 04 | —0 04 | 3 14 | 3 33 | — 6 |
| | Central Provinces (West) | 0 | 0 05 | —0 05 | 2 96 | 2 29 | + 29 |
| | Do (Central) | 0 09 | 0 11 | —0 0 | 1 8 | 2 51 | — 27 |
| | Do (East) | 0 34 | 0 02 | +0 32 | 2 31 | 2 24 | + 3 |
| Bombay (North) | Guzerat | 0 | 0 03 | —0 03 | 0 02 | 0 68 | — 97 |
| | Kattiawar | 0 | 0 01 | —0 01 | 0 | 0 43 | —100 |
| | Sind | 0 | 0 05 | —0 05 | 0 03 | 0 79 | — 96 |
| Rajputana and Central India | Central India (East) | 0 | 0 06 | — [illegible] | 0 14 | 1 63 | — 91 |
| | Rajputana (East) Central India (West) | 0 02 | 0 03 | —0 01 | 0 02 | 0 92 | — 98 |
| | Rajputana (West) | 0 | 0 09 | —0 09 | 0 | 0 71 | —100 |
| Madras | East Coast (North) | 0 | 0 07 | —0 07 | 12 85 | 9 59 | + 34 |
| | Do d (i) | 0 | ? | ? | 9 45 | ? | ? |
| | Hyderabad (South) | 0 | 0 02 | —0 02 | 2 71 | 2 49 | + 9 |
| | Madras (Central) | 0 | 0 02 | —0 02 | 5 07 | 4 74 | + 7 |
| | East Coast (Central) | 0 | 0 02 | —0 2 | 10 77 | 1 48 | — 30 |
| | Do (South) | 0 01 | 0 10 | 0 9 | 11 95 | 18 61 | — 36 |
| | Madras (South) | 0 90 | 0 14 | +0 76 | 6 35 | 14 87 | — 57 |

W L DALLAS,

*Assistant Meteorological Reporter to the Government of India*

SIMLA, *the 6th March 1890*

E C BUCK,

*Secretary to the Government of India*

L

GOVERNMENT OF INDIA

## REVENUE AND AGRICULTURAL DEPARTMENT

# Weather Review of India for the week ending at 8 a m on Monday, March 10th, 1890

From a consideration of the weather reports of the past week, it appears that we have now entered on the period known as the spring storm rainfall of India This period has set in somewhat earlier than usual—an effect due probably to the high temperatures and low pressures which, during the past two months, have resulted from the absence of the normal winter rainfall This storm rainfall, to which all parts of India except perhaps the west of the Peninsula are liable, originates in all probability in the increasing effect of the ascending sun on the land surface of India This effect causes, more particularly during the day, a large flow of moist air from the sea to the land areas, and the great contrasts of humidity which exist between the land and sea generated currents of air occasion small local storms during which the vapour of the damper current is precipitated with considerable electrical disturbance

During the week under review these causes have been operative over the greater part of India and though the rainfall has been light the area over which rain has fallen is larger than that shown in any previous week since the monsoon rains of last year Only in Burma the west coast of the Peninsula and the normally dry provinces of Guzerat, Kathiawar and Sind has there been no rain and at a great number of the rainfall divisions the average amount of rain received has exceeded the normal of the week

The chart of the 4th showed that a shallow depression which had appeared over Sind on the 3rd had advanced eastward and covered the North Konkan, Khandeish and a large part of the Central Provinces, while the highest readings were reported from the submontane parts of the North Western Provinces, hence feeble gradients for easterly winds prevailed over Northern India and rain was falling all over the region intervening between the areas of high and low pressures A shallow depression also existed to the south of the Peninsula and the weather was unsettled at the more southern stations Fresh winds prevailed in several parts of the Indian region, but the directions were variable On the 5th the depression, now very slight, lay near Allahabad and the weather was rainy and unsettled over the whole of the Gangetic plain and the Punjab The fall of snow on the hills had apparently resulted in a strong outset of heavy cool air from the Himalayas, so that northerly winds and a rising barometer prevailed along the line of the hills In the south the weather was unaltered On the 6th the normal cold weather distribution, *viz*, high pressures over North Western and Central India and low pressures over the Peninsula, the Bay and Bengal, was established and the weather had become much finer On the following day, the 7th, a similar distribution existed and the weather was fine all over Northern India A slight depression had formed over the Peninsula and slight rain was falling in the east and south Pressure was, however, giving way briskly in the north west On the 8th, under the influence of the fall noticed on the preceding day, the high pressure area had deserted North Western India, and advanced south eastward to Central India and the North Western Provinces, while the small depression over the Peninsula had advanced northward to Berar, and rain had fallen over the Central Provinces. On the 9th a moderate depression was shown over Sind and gradients between Sind and the north west of the Punjab were rather steep In other parts of the Indian region pressure was uniform with numerous very slight local depressions, and very variable winds The chart of the 10th showed that the depression from Sind had advanced south eastward to Guzerat, Kathiawar and the North Konkan, but that there was very little other change

*Temperature* —A cold period set in over India early in the week and lasted till its close It commenced in Sind and Rajputana on the 4th, but was not

felt in the other provinces until the 5th The cold was most severe on the 6th, after which the intensity decreased until the 8th, when it again increased, and the 10th was almost as cold as the 6th In Madras, the variations were to a certain extent the reverse of those existing in other parts of India, the weather at the close of the week being warmer than the normal

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average according to Provinces —

| Provinces. | Difference of mean temperature of last week from normal | Difference of mean temperature of present week from normal |
|---|---|---|
| | ° | ° |
| Burma | +1 3 | —0 2 |
| Bengal | +1 2 | —1 7 |
| North Western Provinces | +1 4 | —1 4 |
| Punjab | +1 8 | —2 5 |
| Bombay | +1 1 | —0 3 |
| Central Provinces | +1 5 | —2 2 |
| Guzerat and Central India | +1 8 | —0 2 |
| Sind and Rajputana | +2 0 | —0 2 |
| Madras | —0 1 | +0 1 |

This table shows that compared with the normal the mean temperature in all provinces except Madras, where, as previously stated, the variations are frequently the reverse of those existing in other parts of India, has fallen quickly since the preceding week and that the temperature has been low for the season The greatest relative fall has been in the Punjab and exceeds 4 The maximum temperature on no occasion exceeded 100 during the week under review

*Rain*—Fell in some parts of India on each day of the week under review It is reported from forty out of the fifty two rainfall districts into which India is divided, the heaviest average fall being in Malabar There was no rain over Burma or in the Konkan, the Bombay Deccan, Guzerat, Kathiawar, Sind or the Jeypore district of North Madras, but in all these divisions the rainfall expected is either nil or exceedingly slight The rainfall was in excess of the normal in one or two divisions in Bengal, in several divisions in the North Western Provinces in the submontane division of the Punjab, all over the south of the Peninsula and at all the Central India, Rajputana and Central Provinces divisions Elsewhere it was defective, but generally by small amounts The maximum falls exhibited large variations In Bengal and Assam the only large fall reported was 3 inches at Sudiya in Lakhimpur In the North Western Provinces the maximum falls were generally about ½ inch, but Bora, in the Allahabad District received 3 inches, and Muskara (Hamirpur) 1 inch In the southern parts of the Punjab the maxima were also generally about ½ inch, but in the submontane and north western divisions they generally exceeded 1 inch and in Pipli in Umballa the fall equalled 1½ inch In the south of the Peninsula the falls were larger Palghat (Calicut) received 4 inches, Cotlayam (Travancore) 3 inches Salyamangar (Coimbatore) 4½ inches, Katagari (Nilgiris) 3 inches in the central parts of the country the maxima were relatively small, seldom exceeding 1 inch, and in Rajputana and Central India they were even smaller

The final column of the concluding table shows that in Chota Nagpur and several divisions of the North Western Provinces, the Punjab, and Central India there has been a considerable improvement in the seasonal rainfall

1

| Province | Division | Rainfall data for week ending 10th March 1890 — Average actual rainfall of Division | Average normal rainfall of Division | Excess or defect in inches | Rainfall data from October 15th to 10th March 1890 — Average actual rainfall of season to date | Average normal rainfall October 15th to March 10th | Excess or defect of (seasonal) rainfall expressed as a per centage |
|---|---|---|---|---|---|---|---|
| | | Inches | Inches | Inches | Inches | Inches | Per cent. |
| Burma | Tenasserim | 0 | 0 05 | —0 05 | 20 31 | 5 38 | +278 |
| | Lower Burma | 0 | 0 | 0 | 8 43 | 6 35 | + 33 |
| | Central do | 0 | 0 | 0 | 7 06 | 4 25 | + 66 |
| | Upper do | 0 | ? | ? | 3 80 | ? | ? |
| | Arakan | 0 | 0 06 | —0 06 | 7 59 | 5 95 | + 28 |
| Bengal and Assam | Eastern Bengal | 0 03 | 0 77 | —0 74 | 8 39 | 6 55 | + 28 |
| | Assam (Surma) | 0 02 | 0 87 | —0 85 | 5 80 | 7 04 | — 18 |
| | Do (Brahmaputra) | 0 42 | 0 27 | +0 15 | 3 83 | 5 34 | — 28 |
| | Deltaic Bengal | 0 23 | 0 48 | —0 25 | 10 61 | 5 29 | +101 |
| | Central do | 0 31 | 0 22 | +0 09 | 4 06 | 4 01 | + 1 |
| | North do | 0 01 | 0 18 | —0 17 | 1 27 | 3 75 | — 66 |
| | Orissa | 0 16 | 0 23 | —0 07 | 15 77 | 7 41 | +113 |
| | Chutia Nagpur | 0 70 | 0 27 | +0 43 | 3 78 | 3 71 | + 2 |
| | Behar (South) | 0 10 | 0 13 | —0 03 | 0 75 | 2 93 | — 74 |
| | Do (North) | 0 08 | 0 15 | —0 07 | 0 70 | 2 65 | — 74 |
| North Western Provinces and Oudh | North Western Provinces (East) | 0 38 | 0 19 | +0 19 | 1 75 | 2 48 | — 29 |
| | Oudh (South) | 0 17 | 0 12 | +0 05 | 0 24 | 1 77 | — 86 |
| | Do (North) | 0 10 | 0 17 | —0 07 | 0 23 | 2 10 | — 89 |
| | North Western Provinces (Central) | 0 21 | 0 07 | +0 14 | 0 27 | 1 64 | — 84 |
| | North Western Provinces (West) | 0 13 | 0 09 | +0 04 | 0 21 | 1 59 | — 87 |
| | North Western Provinces (Sub montane) | 0 13 | 0 31 | —0 18 | 0 69 | 3 29 | — 79 |
| Punjab | Punjab (South) | 0 22 | 0 25 | —0 03 | 0 44 | 2 17 | — 80 |
| | Do (Central) | 0 25 | 0 25 | 0 | 0 62 | 2 54 | — 76 |
| | Do (Sub montane) | 0 53 | 0 41 | +0 12 | 1 15 | 4 39 | — 74 |
| | Do (Hill Districts) | 1 03 | 1 12 | —0 09 | 4 33 | 11 01 | — 61 |
| | Do (North West) | 0 43 | 0 65 | —0 22 | 1 38 | 6 04 | — 77 |
| | Do (West) | 0 11 | 0 21 | —0 10 | 0 37 | 1 85 | — 80 |
| Bombay and Malabar Coast Districts (Madras) | Malabar | 1 28 | 0 13 | +1 15 | 14 60 | 12 37 | + 18 |
| | Madras (South Central) | 0 90 | 0 07 | +0 83 | 9 10 | 12 93 | — 29 |
| | Coorg | 1 09 | 0 11 | +0 98 | 13 88 | 9 6 | + 48 |
| | Mysore | 0 60 | 0 04 | +0 56 | 3 62 | 4 76 | — 24 |
| | Konkan | 0 | 0 | 0 | 4 90 | 2 38 | +106 |
| | Bombay—Deccan | 0 | 0 02 | —0 02 | 5 11 | 3 90 | + 31 |
| | Hyderabad (North) | | | | | | |
| | Khandeish | 0 01 | 0 03 | —0 02 | 1 27 | 3 49 | — 64 |
| Central Provinces and Berar | Berar | 0 07 | 0 02 | +0 05 | 3 21 | 3 35 | — 4 |
| | Central Provinces (West) | 0 21 | 0 02 | +0 19 | 3 17 | 2 31 | + 37 |
| | Do (Central) | 0 36 | 0 06 | +0 30 | 2 18 | 2 57 | — 15 |
| | Do (East) | 0 45 | 0 26 | +0 19 | 2 76 | 2 50 | + 10 |
| Bombay (North) | Guzerat | 0 | 0 | 0 | 0 02 | 0 68 | — 97 |
| | Kathiawar | 0 | 0 01 | —0 01 | 0 | 0 44 | —100 |
| | Sind | 0 | 0 14 | —0 14 | 0 03 | 0 92 | — 97 |
| Rajputana and Central India | Central India (East) | 0 16 | 0 0 | +0 14 | 0 30 | 1 65 | — 82 |
| | Rajputana (East) Central India (West) | 0 06 | 0 05 | +0 01 | 0 09 | 0 97 | — 91 |
| | Rajputana (West) | 0 02 | 0 01 | +0 01 | 0·02 | 0 72 | — 97 |
| Madras | East Coast (North) | 0 07 | 0 15 | —0 08 | 12 91 | 9 74 | + 33 |
| | Do (North) (a) | 0 | ? | ? | 9 45 | ? | ? |
| | Hyderabad (South) | 0 02 | 0 08 | —0 06 | 2 72 | 2 57 | + 6 |
| | Madras (Central) | 0 10 | 0 09 | +0 01 | 5 16 | 4 83 | + 7 |
| | East Coast (Central) | 0 21 | 0 06 | +0 15 | 10 98 | 15 54 | — 29 |
| | Do (South) | 0 08 | 0 09 | —0 01 | 1 02 | 18 70 | — 36 |
| | Madras (South) | 0 58 | 0 16 | +0 42 | 6 92 | 15 03 | — 54 |

SIMLA, *oth March 1890*

W L DALLAS,
*Assistant Meteorological Reporter to the Government of India*

E C BUCK,
*Secretary to the Government of India*

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT

# Weekly Report on the State of the Season and Prospects of the Crops

**Madras** —*For week ending 8th March* —No rain in Godaveri, Cuddapah, Kurnool Madras and Chingleput moderate in Tinnevelly Nilgiris and Malabar, and slight elsewhere Crops generally good but withered in parts of Nellore Chingleput, South Arcot, Tanjore, Tinnevelly and Coimbatore Paddy blighted in parts of North Arcot Prices generally steady Prospects fair

*For week ending 15th March* —No rain in Bellary, Anantapur, Madras, Chingleput, South Arcot, Tanjore Trichinopoly and South Canara, slight elsewhere Crops generally good but withering in parts of Nellore, Chingleput, South Arcot Tanjore, Trichinopoly, Coimbatore and Tinnevelly crops blighted in parts of North Arcot Outturn of paddy and dry grains below average in many districts Prices generally rising Prospects fair

**Bombay** —*For week ending 19th March* —Slight rain in two talukas of Sind Crops damaged by locusts in Shikarpur poor in Nasik and below average in Satara *Jowari* in Ahmednagar withered and cotton in Dharwar blighted Prospects otherwise satisfactory

**Bengal** —*For week ending 18th March* —Rainfall more important than for some weeks past, being rather general in South West and East Bengal Orissa, and Chota Nagpore Cultivation for early crops proceeding but in North Bengal rain much wanted *Boro* or spring rice doing well *Rabi* crops being gathered with generally fair results Sugarcane harvest nearly over, and new cuttings being planted out Opium collection satisfactory, but in Mozufferpore and Sarun it has suffered from high wind and cloudy weather In Hajipore Sub agency outturn of opium will be below the average In Chota Nagpore rain has done some damage to the *mohwa* crop Price of rice remains steady and high Nothing further to report regarding Balasore

**North-Western Provinces and Oudh** —*For week ending 19th March* —Weather warmer and occasionally cloudy, but no rain The *rabi* on dry lands in Kumaon is nearly withered elsewhere harvesting is in progress, and opium collection has begun in Partabgarh the flow of juice is reported to be poor Summer crops are being irrigated and cane and indigo being sown Grain is scarce in Kumaon and prices high, but elsewhere markets are fairly supplied, though prices are still unsteady

**Punjab** —*For week ending 19th March* —Slight rain has fallen in parts of Ferozepore and Rawalpindi Prices rising in Hissar, Multan Rawalpindi Dera Ismail Khan and Peshawar, stationary elsewhere Sowings of extra *rabi* in progress in Lahore Ploughings and sowings of *kharif* commenced in Jullundur, Sialkot and Lahore Crops are said to be average in irrigated tracts and indifferent elsewhere Outturn is expected below average More rain urgently needed throughout the Province Fodder is reported scarce in Hissar, Delhi, Jullundur, Lahore and parts of Multan and Rawalpindi Poppy sowings completed in Amritsar

**Central Provinces** —*For week ending 19th March* —Weather cloudy in southern and eastern districts with some heavy showers in Sambalpur Hail has caused some damage in Saugor, Seoni and Raipur but the prospects of the *rabi* crops continue generally favourable Prices steady

**Burma** —*For week ending 15th March* —Slight rain fell in Akyab in Lower Burma, and rain fell in ten districts in Upper Burma The crop prospect is on the whole good In Lower Burma there is a rise in the price of paddy in Akyab and Thayetmyo, elsewhere no fluctuations are shown In Upper Burma there is fall in the price in Pokokku, elsewhere no changes

**Assam** —*For week ending 19th March*—Weather seasonable Rainfall almost general Sowing of early rice commenced Pressing of sugarcane and gathering of mustard still continue Plucking of tea leaves begun in some gardens

**Mysore and Coorg** —*For week ending 12th March*—Some rain in the civil and military station and in parts of Bangalore and Hassan districts Crops and prospects good Outturn of harvests favourable Prices slightly risen in Tumkur and fallen in Mysore district

*For week ending 19th March*—Standing crops in good condition in Mysore Rain required in Kolar Prospects favourable Harvesting continues Prices slightly fallen in Shimoga

No rain in Coorg Coffee blossoms out

**Berar and Hyderabad** —*For week ending 12th March*—No rain at Hyderabad Weeding of *tabi* crops and reaping of *rabi* crops continue Prices stationary

*For week ending 19th March*—In Berar the weather is warm and cloudy Threshing of *rabi* in progress Land under preparation for next season Fodder sufficient except in Ellichpur and Dariapur taluks Prices stationary

**Central India** —*For week ending 19th March*—No rain fell during week Crops and opium in Baghelkhand reported damaged by frost and rain No other change of importance since last week

**Rajputana** —*For week ending 19th March*—Drops of rain in Marwar and Jeypore Agricultural operations satisfactory except in Kerowli Standing crops good, slight damage by recent rain in parts of Kotah, Jeypore and Bhurtpore Agricultural stock good Pasturage or fodder sufficient except in Marwar and Dholepore Prices rising in Kerowli and Ulwar, steady elsewhere

**Nepal** —*For week ending 13th March*—No rain Weather is beginning to be warm Prospects fair

E C BUCK,

*Secretary to the Government of India*

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GOVERNMENT OF INDIA

## REVENUE AND AGRICUTURAL DEPARTMENT

### SCHEME FOR GIVING IMPERIAL PROTECTION TO PATENTS DESIGNS AND TRADE MARKS IN THE UNITED KINGDOM INDIA AND THE COLONIES

CIRCULAR No $\frac{532}{72-2}$P

*Extract from the Proceedings of the Government of India, Revenue and Agricultural Department (Patents), dated Calcutta, the 13th March 1890*

### PATENTS

The following Despatch from Her Majesty's Secretary of State for India relative to a proposed scheme for giving Imperial protection to Patents, Designs, and Trade marks in the United Kingdom, India, and the Colonies, is published for general information —

No 10 (Statistics) dated India Office, London the 23rd January 1890

*From*—*The* RIGHT HON BLE VISCOUNT CROSS, G C B, *Her Majesty s Secretary of State for India,*

*To*—*The Government of India*

I forward, for the consideration of Your Excellency's Government, a copy of a memorial from the Associated Chambers of Commerce, and of the reply which I have caused to

be sent thereto upon the subject of a scheme for giving Imperial protection to patents, designs, and trade marks in the United Kingdom, India and the Colonies

2 The patent business of India has increased very little since 1859 the latest return received from your Government shows 30 patents filed in the year 1860 and only 217 in 1886, while the same return shows no design registered under Act XIII of 1872 In the United Kingdom there were 9,226 patents sealed, 26,165 designs registered and 5,520 trade marks registered for the year 1887 If a practicable scheme is suggested for realizing the objects supported by the Associated Chambers, and if such scheme should be accepted by Great Britain and the Colonies, then it might be for the advantage of India to come under such a scheme provided that no share in the patents charges of other countries fell upon India, and provided that no increase in expense was caused to inventors or designers seeking protection in India only

3 I shall keep your Government informed if anything further comes of the suggestions now put forward by the Associated Chambers Meanwhile I suggest that Your Excellency should take steps for ascertaining the views of commercial bodies in India, and of other persons who may be interested upon the matter And I shall be glad to learn hereafter what views your Government may form of the probable advantages disadvantages, and difficulties of the scheme which has been put forward

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*To*—*The* RIGHT HON BLE VISCOUNT CROSS G C B, *Her Majesty s Secretary of State for India*

The humble memorial of the Associated Chambers of Commerce of the United Kingdom

SHEWETH—

1 That much inconvenience is at the present time caused to traders having interests in patents, designs and trade marks by the necessity which exists for separate grants and registrations of such patents designs and trade marks in the United Kingdom and in the various colonies and dependencies of the Empire

2 That in many instances especially with regard to trade marks, conditions are laid down in the colonies which preclude the attainment by traders there of the privileges which in respect of the same premises, they have been able to obtain in the United Kingdom

3 That a desire exists in the colonies for a scheme of Imperial protection of patents designs and trade marks upon application made in the applicant's place of origin and that such desire was pointedly expressed at the Colonial Conference held at the Foreign Office in 1887 by the representatives of the colonies

4 That the Association are fully aware of the practical difficulties which stand in the way of the realisation of a scheme of Imperial protection for patents designs and trade marks but they believe that these difficulties in no way affect the principle of such a scheme but relate only to its details and are, moreover, such as by mutual concessions between the colonies and the mother country may be readily removed

5 That any difficulties which at present exist to the realisation of a scheme of Imperial protection of patents designs, and trade marks must of necessity be increased by lapse of time, inasmuch as interests adverse to those of existing patentees and owners of registered designs and trade marks may grow up in the various colonies and dependencies of the Empire until they in themselves create a formidable obstacle to the realization of the project, the subject of this memorial, and for this reason it is the opinion of the Associated Chambers of Commerce that it is a matter of great regret that no steps have been taken in this direction since the subject was mooted at the Colonial Conference in 1887 and it appears to the Association that the matter is one of urgency which should be taken in hand without any further delay

6 And lastly, the Association is of opinion that the realization of a scheme of this description whereby the mother country and her colonies and dependencies will be welded together for a practical purpose, namely the protection of their common interests in industrial property of great value and importance would be if only a partial, yet at the same time a most practical realization of the general aspirations of men of all parties in the Empire in the direction of Imperial Federation

Given under the common seal of this Association the first day of January 1890

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No R & S 9, dated India Office the 23rd January, 1890

*From*—SIR HORACE WALPOLE, *Under Secretary of State for India*,

*To*—*The President of the Associated Chambers of Commerce*

I am directed by the Secretary of State for India in Council to acknowledge the receipt of a memorial in which the Associated Chambers of Commerce of the United Kingdom

remark upon the inconvenience caused by the existence of different Patent and Designs laws in India and other parts of the British Empire, and urge the adoption of some scheme whereby Imperial protection, over the whole of Great Britain and the Colonial and Indian possessions of Her Majesty, might be given to patents, designs and trade-marks

In reply, I am directed to say that your representation will be forwarded for the consideration of the Government of India

ORDER —Ordered, that the foregoing despatch, with enclosures, be published in the Supplement to the *Gazette of India* for general information, and that copies be forwarded to the Governments of Madras, Bombay, Bengal, and the North Western Provinces and Oudh, and the Chief Commissioner of Burma, with the request that the views of the Chambers of Commerce and other persons interested in the matter may be obtained and communicated to the Government of India

(True Extract )
E BUCK,
*Secretary to the Government of India*

GOVERNMENT OF INDIA

## HOME DEPARTMENT

### OFFICES TO WHICH THE RULES REGULATING APPOINTMENTS TO THE SECRETARIAT CLERICAL SERVICE OF THE GOVERNMENT OF INDIA APPLY

No $\frac{12R}{708/26}$

*Extract from the Proceedings of the Government of India in the Home Department (Public),— under date Calcutta, the 19th March 1890*

READ—

Home Department Resolution No 22—1368 82, dated the 5th August 1889

## RESOLUTION

IN paragraph 18 of Home Department Resolution No 1817, dated 3rd July 1888, enumerating the offices to which the rules regulating appointments to the Secretariat Clerical Service of the Government of India apply, the Governor General in Council is pleased to direct that for the words "The Consulting Engineers for Railways" shall be substituted the words "Consulting Engineer to the Government of India for Railways, Calcutta "

ORDER —Ordered that a copy of this Resolution be forwarded to all Departments of the Government of India, to the Heads of Offices under the Home Department, and to the Governments of Bengal, North Western Provinces and Oudh and the Punjab, and the Chief Commissioner, Central Provinces, in continuation of endorsement No 22—1368 1382, dated 5th August 1889

Ordered also that the Resolution be published in the *Gazette of India* for general information

(True Extract )
C J LYALL,
*Offg Secretary to the Government of India*

# GOVERNMENT OF INDIA
## PUBLIC WORKS DEPARTMENT
## RAILWAY TRAFFIC

### No XLVII OF 1889 90

**APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS**

*N.B* —As regards the figures in col mn *T t l R ceipts fro n t Apr l to d t e* aud ted fig ires have been used as far as possible

| turn d | RAILWAYS | WEEK ENDING 2ND MARCH 1889 — Total mean length open | Receipts — Total | Receipts — Per mile open | WEEK ENDING 1ST MARCH 1890 — Total mean length open | Receipts — Total | Receipts — Per mile open | TOTAL RECEIPTS FROM 1ST APRIL 1888 TO 2ND MARCH 1889 — Total | Per mile open per week | TOTAL RECEIPTS FROM 1ST APRIL 1889 TO 1ST MARCH 1890 — Total | Per mile open per week | Total Increase in 1889-90 | Total Decrease in 1889-90 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | R | R | | R | R | R | R | R | R | R | R |
| | ***State Lines worked by Companies*** | | | | | | | | | | | | |
| 1890 | East Indian (a) | 1 526 | 10 06 128 | 659 | 1 52( | 1 ) 00 07 ) | 655 | 4 7 8 891 | 557 | 4 05 3 156 | 554 | | 2 50 7* |
| | Patna-Gya | 57 | 11 48 | 196 | 57 | 8 97 | 157 | 4 47 540 | 1 3 | 4 02 704 | 169 | 15 224 | |
| | Sindia | 75 | (b) 5 549 | 74 | | (c) | | (d) 3 37 23 | 94 | (c) | | | 3 37 22 |
| 1890 | Rajputa a Malwa | 664 | 4 5 251 | 27 | 1 672 | 3 ) 6 000 | 37 | 72 88 37 | 21( | 1 77 6 3 | 222 | 4 27 893 | |
| | Bengal Nágpur (e) | 293 | 45 26 | 154 | 50 | (f) 57 303 | 1 5 | 1( 1 15 | 103 | (f) 16 42 782 | 116 | 2 3 767 | |
| | Southern Mahratta (g) | 657 | 73 87 | 6 | 979 | 85 612 | 87 | 36 40 28 | 88 | 37 )5 757 | 87 | 55 5 9 | |
| | Ditto Mysor Section | 2 9 | 11 8 )7 | 54 | 296 | 18 603 | 63 | 5 34 690 | 78 | 8 ) (28 | 70 | 3 55 938 | |
| | Indian Midland (h) | 479 | 61 4 | 128 | 74 | 8 8 7 | 1 8 | 9 1 7 4 | 1 4 | 31 4 993 | 94 | 22 28 25) | |
| | Villupuram Guntakal Nellore Branch | 83 | 8 657 | 104 | 83 | 5 04 | 61 | 2 2) of | 58 | 2 27 637 | 57 | | 1 4 |
| | Bareilly Pilibhit | 36 | 2 817 | 78 | 3( | 2 578 | 72 | 83 ) | 51 | 1 1 144 | 6 | 17 234 | |
| | **TOTAL** | 5 289 | 16 78 13 | 317 | 5 8) | 16 55 0(2 | 28 | ( 58 (7 474 | 208 | 6 87 09 881 | 255 | 28 42 407 | |
| | ***State Lines worked by Government*** | | | | | | | | | | | | |
| 1890 | North Western (i) | 2 38( | 4 (0 )5) | 193 | 2 37 | 5 67 431 | 23) | 2 33 57 6 0 | 2 4 | 2 64 0 465 | 233 | 30 43 848 | |
| | Oudh and Rohilkhand | 6) | 1 30 )73 | 198 | (92 | 1 5 84 | | 62 30 (4( | 168 | 71 52 875 | 215 | 9 22 229 | |
| | Bengal Central | 1 5 | 14 8 | 114 | 125 | 3 5 | 1 8 | ( 6 082 | 11 | 6 70 51 | 113 | 15 409 | |
| | Wardha Coal | 45 | 22 887 | 5 8 | 45 | 9 945 | 2 | 7 )3 322 | 3(7 | 7 3 532 | 339 | | 62 7 |
| | Eastern Bengal | 673 | 2 ( 573 | 3 ( | 747 | 2 08 34 | 279 | 99 4 3 2 | 285 | 1 0 89 220 | 307 | 7 43 898 | |
| | Nalhati | 27 | 235 | 83 | 27 | 2 0 6 | 7/ | )3 88 | 75 | 93 )02 | 75 | 34 | |
| | Tirhoot | 273 | 31 371 | 115 | 273 | 53 450 | 1)( | 5 8 )66 | 125 | 19 09 41( | 157 | 4,41 350 | |
| | Lucknow Sitapur Sihramau | 1 5 | 6 711 | 64 | 105 | 6 3(3 | 6 | 2 43 3 ) | 48 | 3 17 )9 | 63 | 73,789 | |
| | J)f t | 31 | )6 | 3 | 3 | 9 ) | 3 | 50 32 | 38 | 55 5 0 | 39 | | 6 |
| | Cherra-Co pa )ganj | 7 | 5 | 7 | 7 | 1 | 3 | 7 )5( | 24 | 11 2 | 33 | 3 066 | |
| | Burma (j) | 473 | 1 15 875 | 245 | 553 | 1 4 831 | 2 8 | 3 2 32 | 10 | 44 51 857 | 1/ | 14 32 325 | |
| | **TOTAL** | 4 837 | 9 )3 808 | 20 | 4 )74 | 1 57 27 | 33 | 4 5) 39 45 | 1)8 | 5 25 52 051 | 22 | 66 12 59( | |
| | ***Lines worked by Guaranteed Companies*** | | | | | | | | | | | | |
| 1890 | Madras | 840 | 1 77 136 | 211 | 84 | 1 88 477 | 2 4 | 78 20 (74 | 94 | 84 0 466 | 209 | 5 85 792 | |
| | South Indian | 654 | 97 032 | 14) | 654 | 1 07 607 | 1( | 5 5 11 | 161 | 5 ( 31 | 1)) | 2 44 ) 5 | |
| | Great Indian Peninsula (k) | 1 447 | 8 34 101 | 576 | 1 447 | 9 0 7)7 | 626 | 3 83 8 6)7 | 53( | 3 32 57 453 | 481 | | 50 71 |
| | Bombay Baroda and Central India (l) | 4( 1 | 3 3 575 | (5) | 4( | 3 7 0( | 6(( | 1 18 19 6 6 | 534 | 17 19 095 | 531 | | 1 00 |
| | **TOTAL** | 3 4 | 4 144 | 4 5 | 3 4 | 15 08 941 | 444 | ( 3 ( )3 | 38( | 5 80 7) 45 | 3( | | 43,41 |
| | **TOTAL (GUARANTEED AND** | 3 528 | 4 84 38 | 3 | 14 71 | 43 1 2 3 | 3 3 | 17 48 7 022 | 273 | 17 )9 4 )77 | 2(9 | 51 13 )55 | |
| | **ESTIMATED EXPENSES** | | | | | | | ) 8 28) | 142 | ) 35 9 6 6 | 14 | 7 18 3 7 | |
| | **NET RECEIPTS** | | | | | | | 8 4 5 733 | 131 | 8 64 21 37 | 1 9 | 23 )5 638 | |
| | ***Assisted Companies*** | | | | | | | | | | | | |
| 189c | Tárakeshwar | 22 | 1 554 | 48 | 22 | 5 735 | 2(1 | 2 6 943 | 247 | 2 53 25 | 41 | | 7 |
| 1890 | Dibru Sadiya | | | | | (m) | | ( )3 )4 78 | 108 | ( )4 2 5 | 1 6 | 31 835 | |
| 1890 | Bengal and North Western | 3/6 | 4 653 | 1 8 | 37( | 43 | 11( | 2 34 7)4 | 113 | 21 31 )38 | 118 | 97 144 | |
| ) | Rohilkhand Kumaun | (7 | 6 (84 | 1 0 | 67 | 5 873 | 88 | 3 10 43 | 1 | 3 3 ) 3 | 1)9 | 45 493 | |
| | **TOTAL** | 4(5 | 57 8)( | 1 ) | 4( 5 | 55 1 8 | 11) | 3 ( 94 | 115 | 31 47 72( | 121 | 1 46 77) | |
| | ***Native States*** | | | | | | | | | | | | |
| 1890 | His Highness the Nizam Guaranteed | 354 | 52 757 | 14) | 3)4 | 63 688 | 18 | 17 05 375 | 118 | 22 19 751 | 131 | 5 14 426 | |
| 0 | His Highness the Gaekwar s | 59 | 3 024 | 51 | 5) | 3 55 | 60 | 1 30 8)4 | 46 | 1 28 732 | 46 | | |
| 0 | His Highness the Gaekwar s Viramgam Mehsána Vadnagar | 27 | 1 018 | 37 | 27 | )00 | 33 | 43 17 | 40 | 47 104 | 36 | 3 987 | |
| 0 | Bhávanagar-Gondal Junágarh Porbandar | 260 | 37 693 | 145 | 332 | 3( )73 | 111 | 1 4) )7 | 106 | 12 24,578 | 88 | 1 79 391 | |
| 0 | Morvi | 68 | 2 )45 | 43 | 14 | 5 34) | 57 | 1 5 582 | 46 | 1 77 954 | 51 | 0 37 | |
| 0 | Jodhpore | 124 | ( ) | 50 | 124 | 9 | 78 | 3 32 | 54 | 3 24,282 | 55 | 3 25 | |
| | **TOTAL** | 89 | 1 4 33) | 17 | 9)0 | 1 20 160 | 121 | 33 )7 107 | ) | 41 22,401 | )3 | 7 5 294 | |

Includes the Dildarnagar-Gházipur State Ra lway
Receipts for five days nding 28th Februa y 1889
ncluded with Indian Midland Railway
Total receipts from 1st April 1888 to 28th February 1889
Includes the Katni-Umaria Branch
Includes the Asansol-Chakradharpur Section of the Bengal Nágpu Railway
Includes the Bellary Kistna State Railway

(h) Includes th Sindia and Bhopal Itars Stat Ra lway
(i) Incl des th Amritsar Pathá ikot and Rajpu a Bhat nda State Railw
(j) In lud s the Toungoo-Mandalay
(k) Includ s the Dhond Manmád Kha iga n a d A nraoti State Railwa
(l) Includes the Pátri B anch
(m) Return not rece ved
(n) Total receipts fro 1st Ap l 1888 t 23 l February 1889
(o) Total eceipts fro n st A r l 188) to nd February 1890

CALCUTTA

M C BRACKENBURY, *Major, R E*,
*Under-Secretary*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS

| Districts. | Wheat Present fortnight | Wheat Past fortnight | Barley Present fortnight | Barley Past fortnight | Rice best sort Present fortnight | Rice best sort Past fortnight | Rice common Present fortnight | Rice common Past fortnight | Jowar or Cholum (Sorghum vulgare) Present fortnight | Jowar or Cholum (Sorghum vulgare) Past fortnight |
|---|---|---|---|---|---|---|---|---|---|---|
| | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch |
| dras— *Malabar Coast*— | | | | | | | | | | |
| Malabar | 8 10 | 8 10 | | | 10 2 | 10 2 | 10 8 | 10 8 | * | * |
| S Canara | 9 2 | 9 2 | | | 11 14 | 11 14 | 13 13 | 13 13 | * | * |
| *outh, central*— | | | | | | | | | | |
| Coimbatore | 11 8 | 10 11 | | | 11 11 | 11 5 | 12 11 | 11 13 | 22 3 | 1 13 |
| Nilgiris | 10 11 | 10 11 | | | 8 13 | 8 13 | 10 6 | 1 6 | 20 0 | 2 0 |
| Salem | 10 3 | 11 2 | | | 12 3 | 11 3 | 14 2 | 12 13 | 24 10 | 23 |
| *entral*— | | | | | | | | | | |
| Bellary | 16 5 | [illegible] 6 | | | 11 13 | 12 5 | 13 0 | 13 8 | 28 5 | 2[illegible] 6 |
| Anantapur | 11 8 | 11 8 | | | 12 13 | 12 13 | 14 0 | 14 0 | 33 | 33 0 |
| Cuddapah | 13 3 | 13 3 | | | 11 | 11 2 | 12 8 | 13 5 | 14 | 22 14 |
| Kurnool | 12 11 | 12 11 | | | 10 5 | 10 5 | 10 11 | 11 6 | 24 0 | 1 14 |
| *ast Coast north*— | | | | | | | | | | |
| Ganjam | 8 14 | 8 14 | | | 9 0 | 9 0 | 10 0 | 10 | * | * |
| Vizagapatam | 10 0 | 10 0 | | | 10 2 | 10 2 | 11 5 | 11 5 | 27 8 | 7 8 |
| Godávari | 9 14 | 9 14 | | | 15 13 | 15 13 | 17 0 | 7 0 | 28 13 | 28 13 |
| *ast Coast central*— | | | | | | | | | | |
| Kistna | 10 6 | 10 14 | | | [illegible] 2 | 13 11 | 13 13 | 14 5 | 19 0 | 19 0 |
| Nellore | 11 8 | 10 10 | | | 10 10 | 10 10 | 12 11 | 12 11 | 22 11 | 24 11 |
| *ast Coast south*— | | | | | | | | | | |
| Madras | 10 0 | 10 0 | | | 10 8 | 10 3 | 11 3 | 11 2 | 19 14 | 19 14 |
| Chingleput | * | * | | | 10 2 | 11 [illegible] | 11 0 | 12 2 | * | * |
| N Arcot | 9 11 | 9 11 | | | 9 11 | 9 11 | 12 3 | 1 5 | 21 13 | 20 14 |
| S Arcot | 8 3 | 8 3 | | | 10 6 | 10 6 | 11 6 | 11 6 | * | * |
| Tanjore | 9 10 | 9 10 | | | 13 5 | 11 3 | * | 12 14 | * | * |
| Trichinopoly | 8 10 | 8 10 | | | 11 3 | 10 13 | 11 10 | 11 3 | 18 3 | * |
| *southern*— | | | | | | | | | | |
| Tinnevelly | 8 14 | 8 8 | | | 9 8 | 9 8 | 10 3 | 11 3 | * | * |
| Madura | 9 13 | 10 8 | | | 10 14 | 10 14 | 11 13 | 11 6 | 19 6 | 19 6 |
| ysore— | | | | | | | | | | |
| Mysore | 11 4 | 10 4 | 10 0 | 10 0 | 9 8 | 10 0 | 12 0 | 11 8 | 35 0 | 40 0 |
| Bangalore | 10 0 | 10 4 | 12 4 | 12 12 | 9 4 | 8 14 | 10 4 | 9 12 | [illegible] 0 | 2 0 |
| Kolar | | | 11 0 | 11 0 | 10 8 | 10 8 | 13 8 | 14 0 | 24 0 | 24 0 |
| Túmkur | 11 8 | 11 8 | 11 0 | 11 0 | 12 0 | 11 8 | 13 0 | 12 8 | | |
| Hassan | 11 0 | | 10 4 | 10 0 | 11 0 | 11 0 | 12 8 | 13 0 | | |
| Kadur | 12 0 | 10 0 | 13 0 | 11 0 | 4 0 | 12 0 | 17 0 | 16 0 | | |
| Shimoga | 14 11 | 14 11 | | 12 10 | 14 11 | 11 9 | 15 12 | 14 11 | 3 8 | 33 10 |
| Chitaldroog | 13 0 | 13 0 | 15 0 | 15 0 | 11 0 | 11 0 | 13 0 | 13 0 | 34 0 | 32 0 |
| org— | | | | | | | | | | |
| Coorg | 9 0 | 9 0 | 8 0 | 8 0 | 11 8 | 11 8 | 14 8 | 14 0 | | |
| an | 8 0 | 8 0 | | | 6 3 | 6 3 | 8 0 | 8 0 | 10 3 | 10 3 |

| Districts. | Bajra or Cumbu (Pennisetum typhoideum) Present fortnight | Bajra or Cumbu Past fortnight | Marua or Ragi (Eleusine coracana) Present fortnight | Marua or Ragi Past fortnight | Kangni or Kakun Italian millet (Setaria italica) Present fortnight | Kangni Past fortnight | Gram Chenna Chola Kadalai or Sunaga (Cicer arietinum) Present fortnight | Gram Past fortnight | Maize (Zea Mays) Present fortnight | Maize Past fortnight | Arhar or Thúr Cadjan pea (Cajanus indicus) Present fortnight | Arhar Past fortnight | Firewood Present fortnight | Firewood Past fortnight | Salt Present fortnight | Salt Past fortnight |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch | S Ch |
| dras— *Malabar Coast*— | | | | | | | | | | | | | | | | |
| Malabar | * | * | 21 3 | 21 3 | | | | | | | | | 136 2 | 136 2 | 11 11 | 11 11 |
| S Canara | * | * | 21 13 | 21 13 | | | | | | | | | 128 13 | 128 13 | 14 3 | 14 3 |
| *outh, central*— | | | | | | | | | | | | | | | | |
| Coimbatore | 23 14 | 23 14 | 27 2 | 26 3 | | | | | | | | | 133 11 | 133 11 | 13 3 | 11 11 |
| Nilgiris | 16 13 | 16 13 | 21 10 | 21 10 | | | | | | | | | 2 7 2 | 2 7 2 | 1 0 | 10 2 |
| Salem | 26 3 | 24 10 | 31 10 | 32 8 | | | | | | | | | 186 10 | 186 10 | 14 10 | 13 8 |
| *entral*— | | | | | | | | | | | | | | | | |
| Bellary | 23 8 | 23 8 | 34 0 | 34 0 | | | | | | | | | 97 3 | 97 3 | 11 14 | 11 14 |
| Anantapur | 29 2 | 2[illegible] 2 | 34 0 | 34 0 | | | | | | | | | 97 3 | 97 3 | 11 5 | 11 5 |
| Cuddapah | 30 8 | 2[illegible] 0 | 30 0 | 30 0 | | | | | | | | | 14 0 | 140 0 | 12 3 | 12 3 |
| Kurnool | 23 13 | 23 2 | 31 0 | 31 [illegible] | | | | | | | | | 124 10 | 124 10 | 11 5 | 11 5 |
| *ast Coast north*— | | | | | | | | | | | | | | | | |
| Ganjam | * | * | 21 3 | 22 13 | | | | | | | | | 178 13 | 127 5 | 11 13 | 11 13 |
| Vizagapatam | 29 11 | 29 11 | 2[illegible] 5 | 2[illegible] 5 | | | | | | | | | 116 10 | 116 10 | 11 11 | 11 11 |
| Godávari | 24 10 | 8 3 | 29 2 | 29 2 | | | | | | | | | 243 0 | 243 0 | 12 0 | 12 0 |
| *ast Coast central*— | | | | | | | | | | | | | | | | |
| Kistna | * | * | 29 3 | 26 5 | | | | | | | | | 170 2 | 170 2 | 13 [illegible] | 13 3 |
| Nellore | 24 6 | 6 5 | 26 14 | 26 14 | | | | | | | | | 93 5 | 93 5 | 12 13 | 12 13 |
| *ast Coast south*— | | | | | | | | | | | | | | | | |
| Madras | 18 0 | 17 13 | 26 10 | 26 5 | | | | | | | | | 111 5 | 106 8 | 12 11 | 12 8 |
| Chingleput | 17 13 | 17 3 | 27 6 | 26 0 | | | | | | | | | 122 8 | 122 8 | 12 6 | 12 6 |
| N Arcot | 19 13 | 9 0 | 32 8 | 29 14 | | | | | | | | | 97 3 | 194 6 | 11 5 | 11 5 |
| S Arcot | 18 8 | 21 10 | 1 8 | 23 14 | | | | | | | | | 209 0 | 209 0 | 11 11 | 11 11 |
| Tanjore | 2 13 | 23 3 | 2 11 | 24 3 | | | | | | | | | 145 13 | 166 3 | 12 14 | 12 14 |
| Trichinopoly | 21 10 | 19 2 | 23 10 | 23 0 | | | | | | | | | 143 6 | 143 6 | 12 3 | 12 3 |
| *southern*— | | | | | | | | | | | | | | | | |
| Tinnevelly | * | * | * | * | | | | | | | | | 58 5 | 58 5 | 14 13 | 14 13 |
| Madura | 19 2 | 19 2 | 22 8 | 22 8 | | | | | | | | | 140 14 | 140 14 | 13 2 | 13 10 |
| ysore— | | | | | | | | | | | | | | | | |
| Mysore | 27 0 | 19 0 | 30 0 | 31 0 | | | 12 0 | 10 8 | | | 21 0 | 16 0 | 81 0 | 84 0 | 9 12 | 9 0 |
| Bangalore | | | 32 7 | 36 0 | | | 0 0 | 9 10 | | | 16 0 | 16 9 | 84 0 | 84 0 | 9 8 | 9 8 |
| Kolar | | | 44 0 | 44 0 | | | 11 0 | 11 0 | | | 15 0 | 15 0 | 132 0 | 132 0 | 9 8 | 9 8 |
| Túmkur | | | 48 0 | 45 0 | | | 11 8 | 11 8 | | | 8 0 | 16 0 | 340 0 | 340 0 | 9 0 | 9 0 |
| Hassan | | | 3[illegible] 0 | 42 0 | | | 10 0 | 9 0 | | | 15 8 | 12 0 | 72 0 | 72 0 | 8 0 | 9 0 |
| Kadur | | | 40 0 | 40 0 | | 11 0 | 11 0 | 11 0 | | | 10 0 | 8 0 | 240 0 | 240 0 | 10 0 | 9 0 |
| Shimoga | | | 38 14 | 41 1 | 11 9 | 10 8 | 12 10 | 12 10 | | | 16 13 | | 480 0 | 480 0 | 10 8 | 10 8 |
| Chitaldroog | 24 0 | 24 0 | 44 0 | 40 0 | 70 0 | 70 0 | 15 0 | 16 0 | | | 18 0 | 16 0 | 320 0 | 320 0 | 8 0 | 9 0 |
| org— | | | | | | | | | | | | | | | | |
| Coorg | | | 39 8 | 39 0 | | | 14 8 | 14 0 | | | | | 110 0 | 110 0 | 10 8 | 10 0 |
| an | 9 4 | 9 4 | ... | | | | 9 4 | 9 4 | ... | | 5 9 | 5 9 | 65 5 | 65 5 | 32 0 | 32 0 |

GOVERNMENT OF INDIA

# FINANCE AND COMMERCE DEPARTMENT

## REPORT ON THE CASH BALANCES AND MOVEMENT OF FUNDS FOR THE PAST YEAR

No 1964 dated Calcutta the 22nd February 1890

From—The Comptroller and Auditor General

To—The Secretary to the Government of India, Finance and Commerce Department

I have the honour to submit my report on the cash balances and resource operations of our treasuries for the twelve months from October 1888 to September 1889

## Minimum Balances

2 The following table gives the estimated minimum balance for all India and its distribution among the several provinces for each month from October 1889 to September 1890 The figures are again distributed between District Treasuries and Reserve Treasuries and Presidency Banks in the accompanying statements marked A and B As explained in the last report, these balances are computed with the object of providing a sum of eight crores in December, and such amounts in the previous four or five months as will admit of a steady fall from July to November and still leave the eight crores in December As the estimates for the year are framed on the understanding that a considerable part of our Public Works expenditure is met from loans raised in July or August, the estimated amounts to be so received are duly added to the balances of August and September in addition to the net probable transactions of those months Sufficient margin is allowed for such fluctuations in expenditure as may be produced by a sudden demand for telegraphic transfers from London or by a bumper opium crop The balances so estimated it must be remembered, are minimum balances, and they will be found to be lower than are usually reached in the several months of the year The Provincial figures represent the most economical distribution of this minimum and are safe practical guides for working our treasuries, since they enable Accountants General to ascertain the amount of help that may actually be required in any particular months

(In lakhs of Rupees)

| Month | India | Central Provinces | Burma | Assam | Bengal | N W Provinces and Oudh | Punjab | Madras | Bombay | Total | Estimated gross issues |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1st October 1889 | 2 68 | 55 | 77 | 22 | 1 05 | 1 27 | 94 | 1,02 | 2 10 | 10 60 | 8 20 |
| November | 1 82 | 49 | 48 | 18 | 1 15 | 1 00 | 83 | 1 00 | 1 80 | 8 65 | 8 24 |
| December | 1 64 | 40 | 40 | 15 | 1 00 | 1 06 | 75 | 1 00 | 1 60 | 8 00 | 8 32 |
| January 1890 | 1 58 | 33 | 40 | 22 | 1 00 | 1 29 | 84 | 1 24 | 1 65 | 8 55 | 9 37 |
| February | 1 83 | 39 | 40 | 21 | 1 15 | 1 69 | 1 02 | 2 01 | 2 00 | 10 70 | 8 85 |
| March | 2 14 | 49 | 62 | 26 | 1 15 | 1 59 | 96 | 1 89 | 1 90 | 11 00 | 10 76 |
| April | 2 53 | 47 | 82 | 27 | 1 65 | 1 57 | 99 | 2 10 | 2 10 | 12 50 | 10 04 |
| May | 1 81 | 42 | 83 | 33 | 1 05 | 1 36 | 1 01 | 1 64 | 2 25 | 10 70 | 9,43 |
| June | 2 03 | 52 | 77 | 29 | 1 10 | 1 08 | 94 | 1 27 | 2 40 | 11 00 | 8 27 |
| July | 2 88 | 64 | 66 | 25 | 1 15 | 2 19 | 1 12 | 1 36 | 2 25 | 12 50 | 8 31 |
| August | 2 55 | 61 | 62 | 26 | 1 30 | 2 29 | 1 26 | 1 32 | 2 30 | 12 50 | 8 14 |
| September | 2 47 | 56 | 64 | 22 | 1 10 | 1 75 | 1 21 | 1 15 | 2 10 | 11 20 | 8 42 |

3 It was stated in my last report that the method of providing a sufficient balance for one month's expenditure was more useful in limited areas than when applied to the whole of India The principle involved in this method is that the solvency of the treasuries for one month is ensured by providing for the gross expenditure without regard to the expected receipts of the month I have noted above in the last column the estimated gross issues for each month, and the details of the calculation are given below It will be seen that these gross issues are larger than our working minimum in the period of pressure, while for the revenue season they are necessarily much lower than the expected balances Practically, however, we cannot depend on the month's gross expenditure plan

N

paring like with like, the Public Cash balances in England are much more than double those of India

13 The following is the net result of inter provincial remittances during the year, the details of which are given in the statement, marked C, annexed to this report —

| | Funds supplied to other Provinces | Funds received from other Provinces | Net received + Net supplied— | Previous year Net received + Net supplied— |
|---|---|---|---|---|
| | R | R | R | R |
| India General | 7 95,67 491 | 18 73 27 782 | +10 77 60 291 | +7 31,97 727 |
| Central Provinces | 20 05 800 | 20 76 500 | +70 700 | +2 70 618 |
| Burma | 72 57 811 | 23 30 200 | —49 27 611 | +59 34 743 |
| Assam | 33 93 500 | 20 92 000 | —13 01 500 | —8 75 980 |
| Bengal | 12 33 21 766 | 94 23 650 | —11 38 98 116 | —11 29 43,283 |
| N W Provinces and Oudh | 1 52 08 811 | 1 07 92 560 | —44 16 251 | +16 10 155 |
| Punjab | 39 66 000 | 1 51 09 986 | +1 11 43 986 | +1 33,27 906 |
| Madras | 3 81 73 563 | 3,41 02,350 | —40 71 213 | —2 38,41 904 |
| Bombay | 5 55 59 151 | 6 51 98 865 | +96 39 714 | +4 33,20 018 |
| TOTAL | 32 84 53,893 | 32 84 53 893 | | |

14 The larger items noted above, as well as the more important of the local remittances, may be classified as follows —

(In Lakhs of Rupees)

| Nature of operations | FORM OF REMITTANCE | | | | | | REMARKS |
|---|---|---|---|---|---|---|---|
| | Currency notes | Specie | Bills. | Bank and Telegraph transfers | Currency transfers | TOTAL | |
| Supplies drawn to Calcutta (from Provinces included in the Bengal Presidency) | 1 74 | 67 | 1 38 | 60 | 1 34 | 5 73 | |
| Supplies from Calcutta to Provinces included in the Bengal Presidency | 32 | 10* | 15 | 1 | 90 | 1 48 | * Chiefly in small silver and copper |
| Supplies from Bombay to Calcutta | | | | 50 | 1 76 | 2 26 | |
| Supplies from Calcutta to Bombay | | | 8 | 3 36 | 84 | 4 28 | |
| Supplies from districts to Head Quarters in the Bombay Presidency | 46 | 77 | 4 | 84 | 68 | 2 79 | |
| Supplies from Head Quarters to district treasuries in the Bombay Presidency and to Central India and Berar | 50 | 58 | 41 | 10 | 23 | 1 82 | |
| Supplies from districts to Head Quarters in the Madras Presidency | 54 | 1 55 | 15 | 3 28 | 10 | 5 62 | |
| Supplies from Head Quarters to district treasuries in the Madras Presidency | 20 | 87 | 6 | ... | 3 | 1 16 | |
| Supplies from Madras to Calcutta | | | 86 | 18 | —30 | 74 | |
| Supplies from Madras to Bombay | | | 1 45 | 17 | —1 95 | —33 | |
| Supplies from Ajmere and Sambhar Surplus | 97 | 69 | * | | | 1 66 | |
| Supplies from Bengal and N W P Treasuries to opium districts | | 1 42 | 5 | | | 1,47 | |
| Supplies to Punjab | 11 | 49 | 24 | | 90 | 1 74 | |
| Supplies to Military Stations (a) | 51 | 86 | | | | 1 37 | (a) Quetta Indore Poona |
| Currency Remittance of specie— | | | | | | | |
| Bombay to Calcutta | | 2 82 | | | | 2 82 | |
| Madras | | 1 60 | | | | 1 60 | |
| Allahabad | | 20 | | | | 20 | |
| Kurrachee | | 60 | | | | 60 | |

15 The most noticeable point in the above statements is again the large transfers from Calcutta to Bombay through the Banks These transfers are allowed at a small premium to assist trade, and remittances of coin are made from Bombay to Calcutta at Government expense to meet the demands As explained in former reports the tendency of trade being to move coin from head quarters to the interior, while our resource operations are directed to the collection of surplus to head quarters for Council Bill payments, these collections are made, as far as possible, either by bills or transfers, and when these are insufficient, coin remittances become necessary The most important of the coin remittances

are made from Bombay, where the greater portion of the silver imported into India is tendered for coinage As a general rule, when specie is withdrawn from districts which are local centres of trade, the operation has to be reversed later either by Government or the public, and advantage has been taken of this fact to dispose of the treasury surplus by issue of bills at a small premium The system under which this becomes possible by making use of the large cash balances held as the Paper Currency Reserve, while keeping this reserve in tact, was explained in the last Financial Statement The Accountant General, Bengal, reports as follows on the working of the plan in his province during the past year

The treasuries situated near the several centres of trade, against which supply bills were drawn and telegraphic transfers ordered during the year are chiefly as follows —

(1) Jalpaiguri (2) Dinajpur (3) Rungpur, (4) Bogra (5) Mymensing (6) Serajganj, (7) Maldah (8) Rajshahye, (9) Purneah (10) Chittagong (11) Backerganj and (12) Balasore

The drawings of the current year show an increase of R20 36 000 over those of the preceding year This favourable result has been attained chiefly by transferring periodically to temporary currency chests the surplus balance in whole rupees of the treasuries above named which were re transferred to the respective treasuries at particular seasons when there was a demand for bills and drawn against By this method the advantage of being able to dispose of the surplus specie of the treasuries named and those of the neighbouring treasuries which were remitted to them at a premium had been gained to the great advantage of local trade and the incidental costs in remitting the surplus specie periodically to Calcutta which would otherwise have been incurred saved The general principle observed in these transactions is never to remove a single coin that will have to be replaced within a short time by Government or the public Thus the surplus of the jute producing districts is stored until the jute season comes on and then is entirely removed by bills to Calcutta If wanted in the meantime, it is deposited in a temporary currency chest and credit given in Calcutta

16 Other means are also adopted for regulating our resource operations with the demands of trade Large amounts of the local surplus at mofussil treasuries are taken by the Presidency Banks by opposite payment at Presidency towns In the North Western Provinces the surplus revenue is collected generally at treasuries banking with branches of the Bank of Bengal, and if not immediately taken up it is transferred to temporary currency chests from which it is gradually withdrawn as demands arise In Madras, the total sum withdrawn from district treasuries amounted to 5,62, of which 3 28 lakhs were transferred through the Bank's branches The actual trade demand on the head quarters treasury is represented by a sum of 2 82 lakhs in Council Bills and transfers, and 2,65 in Bank Bills purchased, amounting in the aggregate to 5,47 lakhs of which 3,28 was met by means of Bank transfers as stated above, and 68 lakhs by coin remittance, leaving a deficiency of 1 51 lakhs, to cover which a large currency remittance of silver from Bombay was necessary

17 I may also mention that when the treasury balances are not sufficient to meet the transfers required for trade, they are granted through the Currency Department at a premium This arrangement, together with the system of currency transfers for treasury purposes noted above, no doubt reduces, to a considerable extent our charges for coin remittances, but at the same time the distribution of the currency balances is greatly affected For instance, a large part of the coin balance held against the currency circulation in Bengal and the North-Western Provinces, is ordinarily locked up in temporary currency agencies while in Rangoon, we allow a larger balance to accumulate than would be justified by the circumstances of the Burma Circle The following statement gives the amount of transfers granted through the currency during the year 1888 89, and the premium realised on them The largest of these remittances are made between Calcutta, Rangoon, and Bombay The remittances to Rangoon are chiefly made for financing the rice crop, while those from Bombay are, no doubt, due to the large coinage of silver at that place The remittances of silver to Rangoon are now made by Government steamers which are available in the transport season In the case of district agencies in Bengal and the North Western Provinces, no coin remittances are necessary, but the plan is resorted to to avoid treasury remittances that would otherwise be required Hence the whole of the premium realised on the currency transfers in these provinces is a gain to Government

*Statement of Telegraphic Transfers granted to Banks, Merchants and others, through the Currency Department, during 1888-89*

| Money received at | MONEY PAID AT | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Calcutta | | Allahabad | | Lahore | | Bombay | | Karachi | | Madras. | | Calicut | | Rangoon or Bassein | | Total | |
| | Amount. | Premium realised | Amount | Premium realised. | Amount | Premium realised. | Amount | Premium realised. | Amount | Premium realised | Amount. | Premium realised | Amount | Premium realised | Amount | Premium realised | Amount | Premium realised. |
| CALCUTTA | | | 55 00 000 | 5,188 | 9,00,000 | 375 | 16,50,000 | 1,031 | | | | | | | 1,20,00,000 | 30,000 | 2,00,5[illegible],000 | 36,594 |
| Allahabad | 20,00 000 | 2,500 | | | | | | | | | | | | | | | 20,0[illegible],000 | 2,500 |
| Lahore | 5 00 000 | | | | | | | | | | | | | | | | 5,00 000 | |
| BOMBAY | 1 75,00,000 | 15,312 | | | .. | | | | 19,00 000 | 562 | 5,00,000 | 626 | | | | ... | 1,99,00,000 | 16 500 |
| Karachi | | | | | | | | | | | | | | | | ... | | |
| MADRAS | | | | | | | | | | | | | 11,60,000 | | | | 11,60,000 | |
| Calicut | | | | | | | | | | | | | | | | | | |
| RANGOON | 87,23,000 | 17 112 | | | | | 59,27,000 | 7 759 | | | 21,41,000 | 4,204 | | | ... | | 1,67,91,000 | 29,075 |
| Total | 2,87,23 000 | 34,924 | 55,00,000 | 5,188 | 9,00,000 | 375 | 75 77,000 | 8 790 | 19,00 000 | 562 | 26,41,000 | 4,830 | 11,60,000 | | 1,20,00,000 | 30,000 | 5,04,01,000 | 84,669 |

18 During the twelve months under report, the demands for Supply Bills in Upper Burma fell off to a considerable extent, owing it is believed, to the good crops of the year which much reduced the import of rice from the Lower Provinces Considerable remittances of silver had to be made to that country to replace the large withdrawals of Burmese coin These coin remittances were made from Lower Burma, and Burma, as a whole, was able for the first time since the recent annexation to render assistance to India the amount so drawn in the twelve months under review being R49 27,611 as entered in the statement in paragraph 13 This assistance comprised 32 lakhs transferred through currency, over 18 lakhs sent to the Calcutta Mint in Burmese coin, and two lakhs in foreign circle notes sent to the different provinces On the other hand, Burma received three lakhs in small silver and copper and ten lakhs in subscriptions to the loan of rupees two crores Allowing for issues of foreign remittance transfer receipts, the net surplus of receipts over disbursements in Burma amounted to about 22 lakhs The remittances by Bengal and the North Western Provinces to the opium districts were small owing to the poor crop of the year and of the sum of 1,47 lakhs so sent as noted above, 12½ lakhs had to be withdrawn from Patna to Calcutta through the Bank of Bengal Bombay required less help from other provinces than was necessary in the preceding twelve months, as its cash balance on 30th September 1888 was very high, and was reduced by 2,25 lakhs in the subsequent twelve months It will be understood that in these remarks only local cash transactions are regarded, nothing is shown by them of the surplus or deficit of a province as affecting Revenue or Charge

19 In connection with the large cash remittances, I should report to Government a change of system which has been introduced during the past year, hitherto, for the sake of economy, advantage has been taken of Government steamers to distribute coin from Bombay to Calcutta, Madras, Karachi, and Rangoon, for the last two places the same arrangement will continue, but for Calcutta and Madras it appeared that, considering the relations between Government and the Railway Companies and the risk of loss by sea, it would be desirable to try and arrange for the transit of large remittances of coin on moderate terms by railway

20 I accordingly addressed the East Indian the Great Indian Peninsula, and the Madras Railway Companies, and obtained their consent to the following arrangement For some years past a reduced rate of one pie per maund per mile has been levied on consignments of 20 lakhs or upwards, it is now agreed that on consignments of 50 lakhs from Bombay to Calcutta or Madras ⅝ pie per maund per mile shall be charged, at their reduced rate I propose in future to send all these large remittances by land instead of by sea

## Small Silver and Copper Coin

21 A statement D is annexed giving the circulation of small coin during the twelve months under review, as compared with the previous three years, and it shews that the absorption of these coins in all the provinces continues as large

as before There is a slight decline in the demands for single pice in the Central Provinces as the Railway lines through that province are approaching comple tion On the other hand, the construction of the Bengal-Nagpur Railway through Chota Nagpore has increased the demand in Bengal as compared with previous years; and the large and still increasing consumption in Assam deserves notice The copper coin of native mintage in Burma has not been accepted in Govern ment treasuries from 1st October last, and the demand for British coins is steadily increasing The rise in the Punjab is ascribed to the enforcement of the Metal Tokens A t of 1889, which drove out of circulation Mansuri pice from the eastern districts of the province

## Shroff-marked Coin

22 The following statement shews the collection and recoinage of shroff marked coins during the year under review, as compared with the three previous years —

(In thousands )

| | India | Centra Provinces | Burma | Assam | Bengal | North Western Provinces and Oudh | Punjab | Madras | Bomba | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| Opening Balance | 50 | 4 | 4 | 1 | 9 | 93 | 98 | 34 | 22 | 3 15 |
| Sent to Calcutta Mint | 2 59 | | 2 | | 10 | —2 29 | | 87 | | 1 29 |
| Bombay | | | | | •• | | | 6 | 1 02 | 1,08 |
| Closing Balance | 40 | 18 | 7 | 2 | 10 | 10,60 | 19,51 | 18 | 10 | 31 16 |
| Net Receipts 1888-89 | 2 49 | 14 | 5 | 1 | 11 | 7 38 | 18,53 | 77 | 90 | 30 38 |
| 1887 88 | 1 64 | 12 | 2 | 1 | 12 | 9 12 | 30 54 | 1 13 | 92 | 43 62 |
| 1886-87 | 1 25 | 12 | 95 | 1 | 3 | 11 77 | 11 93 | 1 59 | 1 34 | 29 19 |
| 1885 86 | 99 | 20 | 3 | 2 | 19 | 11 91 | 16 64 | 1 77 | 1 81 | 33 56 |
| 1884 85 | 98 | 45 | 1 | 3 | 23 | 14 46 | 10 66 | 1 28 | 2 21 | 30 31 |

23 The diminished withdrawals of shroff marked coin in the North Western Provinces point to the progressive purification of the coinage In the Punjab over 40 lakhs of rupees were received from the Patiala and Kashmir States for railway construction and a part of these amounts appears to have been paid in shroff marked coin The total amount of Burmese Peacock coin withdrawn from circulation up to 31st December last is 77½ lakhs

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## A.

*Statement s eaii g the es imated minimum C sh B i'a ices in the Dis'ri t T e su ı s of each Province (excluding Head Offices of Presid ncy Banks and Reserve Treasuries) at the beg nning of each month f the years 1881-82 to 1889-90*

In thousand of rupees

| | Year | October | No embe | D cember | Jan ary | Feb uary | March | Apı l | May | June | July | A gust. | Septembe |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | R | R | R | R | R | R | R | R | R | R | R | R |
| I dia | 188 -82 | 45 40 | 44 40 | 43 40 | 4- 40 | 40,40 | 4 40 | 42 40 | 4 40 | 41 40 | 42 40 | 40,40 | 40 40 |
| | 188 -83 | 46 90 | 4 90 | 40 60 | 44,40 | 40 40 | 44 40 | 49 40 | 44 50 | 42 50 | 4- 00 | 42 00 | 42 00 |
| | 883-84 | 50,30 | 44 50 | 45 0 | 44,00 | 45 00 | 45 00 | 49 00 | 43 00 | 44 0 | 43 50 | 43 0 | 43,50 |
| | 18 4-85 | 46 90 | 4 65 | 43 65 | 42 65 | 44 65 | 50 65 | 51 65 | 53 65 | 58 6 | 4 65 | 5 65 | 52 65 |
| | 885-86 | 50 10 | 48 30 | 47 80 | 43 80 | 44 80 | 48 80 | 44,30 | 43 80 | 44,80 | 48 80 | 43,80 | 44,80 |
| | 1886-87 | 41 65 | 39 65 | 41 15 | 39, 5 | 37 25 | 37 25 | 4 15 | 33 25 | 35 15 | 33 15 | 33 25 | 33 25 |
| | 188 -88 | 41 65 | 37 15 | 38 05 | 36 6 | 36 75 | 36 75 | 41 65 | 36 65 | 38 65 | 36 65 | 36 75 | 36 75 |
| | 888-89 | 70 0 | 62 00 | 48 00 | 45 00 | 50 00 | 45 00 | 50 00 | 44 00 | 55 00 | 60 00 | 69 00 | 60 00 |
| | 1889-90 | 52 00 | 50 00 | 48 0 | 45 00 | 5 00 | 45 00 | 50 00 | 44 00 | 4 00 | 50 00 | 55 00 | 50,00 |
| Central P ovinces | 1881-82 | 40 00 | 35 00 | 20 00 | 23 00 | 35 00 | 37 00 | 40 00 | 41 00 | 42,00 | 50,00 | 46,00 | 42,00 |
| | 882-83 | 38 00 | 34 00 | 30 00 | 27 00 | 32 00 | 35 00 | 40,00 | 40 00 | 42 00 | 50 00 | 47,00 | 42 00 |
| | 88 84 | 38 00 | 35 00 | 3 00 | 2 00 | 32 00 | 3 00 | 40 00 | 41 00 | 42,00 | 50 00 | 48 00 | 45 00 |
| | 1884-85 | 44 00 | 40,00 | 35 00 | 30 00 | 35 0 | 40 00 | 44 00 | 48 0 | 50 00 | 55 00 | 51 00 | 48,00 |
| | 885-86 | 4 00 | 3 00 | 32 00 | 30 00 | 33 00 | 38 00 | 41 00 | 44,00 | 47 00 | 51 00 | 48 00 | 45 00 |
| | 886-87 | 41 00 | 38 00 | 33 00 | 30 00 | 33 00 | 40 00 | 41 00 | 44 00 | 46 00 | 50,00 | 48 00 | 44,00 |
| | 88 -88 | 50,00 | 45 00 | 40,00 | 38 00 | 40 00 | 4 00 | 0 00 | 52 00 | 50 00 | 53 00 | 5 00 | 48,00 |
| | 888-89 | 55 00 | 49,00 | 40 00 | 31 00 | 38,00 | 54 00 | 51 00 | 45 00 | 50 00 | 63 00 | 60 00 | 58,00 |
| | 1889-90 | 55 00 | 49 00 | 40 00 | 33 00 | 39 00 | 49,00 | 47 00 | 42 00 | 52 00 | 64,00 | 61 00 | 56,00 |
| Bu ma | 881 82 | 16 00 | 19 00 | 22 00 | 2 00 | 25,00 | 40 00 | 24,00 | 21 00 | 18 00 | 20,00 | 18 00 | 19 00 |
| | 1882-83 | 18 00 | 19 00 | 24,00 | 23 00 | 23 00 | 35 00 | 3 00 | 26 00 | 26 00 | 20,00 | 19,00 | 19,00 |
| | 883-84 | 18 00 | 19 00 | 24 00 | 25 00 | 23 00 | 34,00 | 28 00 | 23 00 | 22 00 | 22 00 | 19,00 | 19,00 |
| | 884-85 | 21 00 | 19 00 | 26 00 | 2 00 | 25 00 | 39 00 | 22 00 | 21 00 | 2 00 | 20 00 | 22 00 | 22 00 |
| | 1885 86 | 19 00 | 27 00 | 3 00 | 27 00 | 31 00 | 45,00 | 35 0 | 39 00 | 4 00 | 38 00 | 39 00 | 42,00 |
| | 1886-87 | 41 00 | 46 00 | 48 00 | 54 00 | 61 00 | 78 00 | 54,00 | 57 00 | 55 00 | 56,00 | 60,00 | 60,00 |
| | 188 -88 | 55 00 | 50,00 | 50 00 | 5 00 | 60 00 | 75 00 | 55 00 | 55 00 | 50,00 | 55 00 | 60 00 | 60,00 |
| | 1888-89 | 76 00 | 63 00 | 44 00 | 40 00 | 40 00 | 67 00 | 1 04,00 | 92 00 | 2,00 | 59 00 | 48 00 | 45,00 |
| | 1889-90 | 77 00 | 48,00 | 40,00 | 40 00 | 40,00 | 62 00 | 82 00 | 83 00 | 77 00 | 66 00 | 62 00 | 64 00 |
| Assam | 188 -82 | 4 50 | 6 40 | 4,30 | 7 00 | 7 90 | 8 60 | 6 70 | 6 80 | 6,20 | 6 20 | 7,20 | 4,50 |
| | 882 83 | 4 00 | 6,67 | 6 90 | 8,00 | 8 20 | 11 10 | 8 00 | 7 00 | 6 10 | 6 20 | 6,30 | 6,90 |
| | 883-84 | 5,50 | 8 00 | 8 00 | 8 50 | 9,00 | 11 00 | 7 50 | 7 50 | 6 50 | 6 50 | 7,00 | 7,00 |
| | 1884 85 | 6 50 | 8,00 | 7 00 | 9,00 | 7 50 | 15 00 | 9,50 | 6 00 | 6 50 | 7,50 | 6,50 | 7,00 |
| | 1885-86 | 8 00 | 10 00 | 9 00 | 1 00 | 9 50 | 15 00 | 11 00 | 7 50 | 8 50 | 9,00 | 8 00 | 8,50 |
| | 1886-87 | 8 00 | 10,00 | 10 00 | 11 50 | 10 00 | 15 50 | 11,50 | 8 00 | 8,50 | 9,00 | 8 50 | 8,50 |
| | 188 -88 | 8 00 | 10 00 | 9 00 | 1 00 | 9 50 | 15 00 | 11 00 | 7 50 | 8,50 | 9,00 | 8 00 | 8,50 |
| | 888-89 | 26,00 | 22, 0 | 20 00 | 24,00 | 35 00 | 34 00 | 41 00 | 39 00 | 37 00 | 34,00 | 35,00 | 31 00 |
| | 1889-90 | 22 00 | 8 00 | 15 00 | 2 00 | 21 00 | 26 00 | 7,00 | 33 00 | 29 00 | 25 00 | 26,00 | 28 00 |
| Bengal | 188 -82 | 58 00 | 58 0 | 60 00 | 6 00 | 61 00 | 7 00 | 1 03 00 | 59 00 | 6 ,00 | 59 00 | 73,00 | 71,00 |
| | 1882-83 | 59,00 | 59 00 | 6 ,00 | 66 00 | 63 00 | 76 00 | 1 05 00 | 6 00 | 62,00 | 60,00 | 73,00 | 71,00 |
| | 188 -84 | 50 00 | 59 00 | 61 00 | 66 00 | 63 00 | 76 00 | 1,05 00 | 61 00 | 62 00 | 60,00 | 73 00 | 71,00 |
| | 1884 85 | 85,00 | 75,00 | 77 00 | 80 00 | 77 00 | 92 00 | 1 40 00 | 77 00 | 78 00 | 85,00 | 8 ,00 | 85 00 |
| | 1885-86 | 95 00 | 85 00 | 87 00 | 90 00 | 87 00 | 1,02 00 | 1 50 00 | 87,00 | 88,00 | 96 00 | 95,00 | 95,00 |
| | 886-87 | 95 00 | 85 00 | 87 00 | 90 00 | 87 00 | 1 02 00 | 1,50 00 | 87 00 | 88 00 | 96 00 | 95,00 | 95,00 |
| | 1887-88 | 75 00 | 75 00 | 85,00 | 90,00 | 90 00 | 1 25 00 | 1 40 00 | 85,00 | 85 00 | 80 00 | 95 90 | 90,00 |
| | 1888-89 | 1 00,00 | 95 00 | 90 00 | 90 00 | 1 05,00 | 1,05 00 | 1 55 00 | 95 00 | 1 00 00 | 1,05 00 | 1,20,00 | 1,00,00 |
| | 1889-90 | 95 00 | 95 00 | 90,00 | 90,00 | 1 05 00 | 1 05,00 | 1,55,00 | 95,00 | 1,00,00 | 1 05,00 | 1 20,00 | 1,00,00 |

## A—continued

*Statement shewing the estimated minimum Cash Balances in the District Treasuries of each Province (excluding Head Offices of Presidency Banks and Reserve Treasuries) at the beginning of each month of the years 1881-82 to 1889 90—continued*

| | Year | October | November | December | January | February | March | April | May | June | July | August | September |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | R | R | R | R | R | R | R | R | R | R | R | R |
| North Western Provinces and Oudh | 1881-82 | 90 00 | 90 00 | 90 00 | 90,00 | 90 00 | 1 20 00 | 1 0 00 | 1 20,00 | 90 00 | 90,00 | 1 00,00 | 1,00,00 |
| | 1882 83 | 90 00 | 90 00 | 90 0 | 90 00 | 90 0 | 1 2 00 | 1 20 00 | 1 20,00 | 90 00 | 90 00 | 1 00 00 | 1 00,00 |
| | 1883 84 | 90 00 | 90,00 | 90 00 | 90 00 | 90 00 | 1 30 00 | 1 30 00 | 1 30,00 | 90 00 | 90,00 | 1 10,00 | 1,00 00 |
| | 1884-85 | 90 00 | 90,00 | 90 00 | 90 00 | 90 00 | 1 20 00 | 1 50 00 | 1 50 00 | 1 00 00 | 90 00 | 1 00,00 | 1,00,00 |
| | 1885 86 | 90 00 | 90 00 | 90 00 | 90 00 | 90 00 | 1 30 00 | 1 30,00 | 1 30 00 | 90 00 | 90 00 | 1 00 00 | 1 00,00 |
| | 1886-87 | 90 00 | 90 00 | 90 00 | 95 00 | 90 00 | 1 40 00 | 1 30 00 | 1 35,00 | 95 00 | 95 0 | 1 15 00 | 1,00,00 |
| | 1887-88 | 90 00 | 90 00 | 90 | 95 00 | 90 00 | 1 4 0 | 1,35 00 | 1 35 00 | 95 00 | 95 00 | 1 5 00 | 1 00,00 |
| | 1888 89 | 1 33 00 | 1 00 00 | 1 06 00 | 1 27 00 | 1 69 00 | 1 53 00 | 1 56 00 | 1 35 00 | 1 55 00 | 2 5 00 | 2 2 00 | 1 69,00 |
| | 1889-90 | 1 27 00 | 1 00 00 | 1 06 00 | 1 9 00 | 1 69 00 | 1 59 00 | 1 57 00 | 36 00 | 1 68 00 | 19,00 | 2 28 00 | 1 75 00 |
| Punjab | 1881 82 | 90 00 | 90 00 | 90 00 | 90 00 | 90 00 | 9 00 | 85 00 | 90 00 | 90 00 | 90,00 | 90 00 | 90,00 |
| | 1882-83 | 85 00 | 80 00 | 80,00 | 80 00 | 80 00 | 8 00 | 80 00 | 80,00 | 80,00 | 80 00 | 80 00 | 80 00 |
| | 1883-84 | 80 00 | 80 00 | 80 00 | 80 00 | 80 00 | 80 00 | 80 00 | 80 00 | 80 00 | 80 00 | 80 00 | 80 00 |
| | 1884-85 | 80 00 | 80 00 | 80 00 | 80 00 | 80 0 | 80 00 | 80 00 | 80 00 | 80,00 | 80 00 | 80 00 | 80,00 |
| | 1885 86 | 80 00 | 8 00 | 80,00 | 80 00 | 80 00 | 80 00 | 80 00 | 80 00 | 80 00 | 80 00 | 80,00 | 80,00 |
| | 1886-87 | 85 00 | 85,00 | 85 00 | 85 00 | 85 | 85 00 | 85,00 | 85 00 | 85 00 | 85 00 | 85,00 | 85 00 |
| | 1887-88 | 85 00 | 85 00 | 85 00 | 85 00 | 85 00 | 85 00 | 85 00 | 85 00 | 85 00 | 85 00 | 85 00 | 85 00 |
| | 1888-89 | 94 00 | 83 00 | 75 00 | 84 00 | 1 1 | 1 06 00 | 98 00 | 1 01 00 | 94 00 | 1 2 00 | 1 19,00 | 1,2 00 |
| | 1889-90 | 94 00 | 83 00 | 7 00 | 84 0 | 2 00 | 96 00 | 99 00 | 1 01 00 | 94 00 | 1 12 00 | 1 26 00 | 1 21 00 |
| Madras | 1881 82 | 59 14 | 54,39 | 58 76 | 56 20 | 69 49 | 8 46 | 58 9 | 58 70 | 63 37 | 62 90 | 6 76 | 60 61 |
| | 1882 83 | 62 68 | 6 00 | 62 77 | 58 16 | 51 8 | 74 39 | 61 61 | 59 24 | 58 86 | 60,79 | 59 07 | 58 14 |
| | 1883-84 | 64 93 | 58 20 | 4 80 | 5 47 | 53 47 | 56 80 | 6 70 | 62 60 | 73 90 | 77 15 | 76,90 | 7 60 |
| | 1884 85 | 65 00 | 60 07 | 55 00 | 4 50 | 54 5 | 57 00 | 59 00 | 6 00 | 61 00 | 64,00 | 64,00 | 63 50 |
| | 1885 86 | 62 50 | 60 25 | 60 40 | 50 90 | 58 40 | 59 25 | 59 90 | 59 25 | 60 75 | 60 15 | 60 50 | 61 65 |
| | 1886-87 | 62 00 | 60 00 | 67 00 | 95 00 | 1 0 00 | 1 00 0 | 1 00,00 | 1 00 00 | 90 00 | 80 00 | 75 00 | 65,00 |
| | 1887-88 | 64 00 | 64 00 | 69 00 | 9 0 | 1 00 | 1 2 00 | 1 0 0 | 1 02 00 | 92 00 | 82 00 | 77 00 | 67,00 |
| | 1888-89 | 70 00 | 69 00 | 75,00 | 1 05 00 | 1 0 00 | 1 15 0 | 1 25 00 | 1 13 00 | 92 00 | 85 00 | 85 00 | 75 00 |
| | 1889-90 | 70 00 | 69 00 | 75 00 | 99 00 | 1 15 00 | 1 00 | 1 00 | 1 10 00 | 92 00 | 8 00 | 78 00 | 75 00 |
| Bombay | 1881 82 | 85 05 | 76 50 | 6 00 | 67 20 | 6 35 | 7 35 | 1 1 45 | 1 32 50 | 1 3 35 | 1 0 60 | 1 10,00 | 96 90 |
| | 1882-83 | 91 65 | 81 80 | 69 85 | 66 60 | 6 25 | 7 5 | 1 13 00 | 1 9 5 | 1 26 9 | 1 27 40 | 1 12 95 | 99,90 |
| | 1883-84 | 94 60 | 83,80 | 75 75 | 3 65 | 77 35 | 85 80 | 1 09 25 | 1 34 05 | 1 30 0 | 1 35 30 | 1 17 60 | 1 06 75 |
| | 1884-85 | 92 5 | 83 40 | 4 30 | 70 80 | 7 5 | 88 25 | 1 00 45 | 1 3 35 | 1 29 30 | 1 5 05 | 1 13 80 | 1 2 00 |
| | 1885-86 | 98 50 | 89 30 | 79 5 | 72 90 | 81 20 | 94 45 | 1 21 05 | 1 45 75 | 1,41 0 | 1 10 30 | 1 20 95 | 1 12,05 |
| | 1886 87 | 88 30 | 88 5 | 90 00 | 87,50 | 9 5 | 1 5 45 | 91 20 | 0 00 | 93 00 | 1 03 25 | 89 00 | 88 00 |
| | 1887-88 | 85 75 | 84 5 | 83 50 | 85 50 | 94 35 | 1 0 5 | 89 50 | 1 00 00 | 94 50 | 1 06 00 | 9 25 | 85,50 |
| | 1888-89 | 1 00 00 | 90 00 | 90 00 | 85 00 | 1 0 00 | 1 5 00 | 1 0 00 | 1 03 0 | 1 00 00 | 1 0 00 | 1 00 00 | 1 00 00 |
| | 1889-90 | 85 00 | 90 00 | 85 00 | 85 00 | 1 00 00 | 1 5 00 | 90 00 | 1 00 00 | 95 00 | 1 0 00 | 00 00 | 90 00 |
| TOTAL | 1881-82 | 4 58 89 | 4,7 89 | 4 65 46 | 4 61 80 | 4 80 14 | 5 64 81 | 5 9 84 | 5 0,40 | 5 42 32 | 5 5 10 | 5 46,36 | 5 24,41 |
| | 1882-83 | 4 95 23 | 4 73 30 | 4 65 2 | 4 03 6 | 4,58 43 | 5 94 | 6 08 01 | 5 66 99 | 5 34 41 | 5 36,39 | 5 39 32 | 5 18 04 |
| | 1883 84 | 5 00 53 | 4 77 50 | 4 60 75 | 4 67 62 | 4 2 8 | 5,53 60 | 6 00 45 | 5 82 15 | 5 50 70 | 5 64 45 | 5 7 00 | 5 43,85 |
| | 1884 85 | 5 30 5 | 4 98 12 | 4 8, 95 | 4 7 95 | 4 58 80 | 5 51 90 | 6 56 60 | 6 27 00 | 5 84 45 | 5 8 20 | 5 4 95 | 5 60,75 |
| | 1885 86 | 5 44 | 5 6 85 | 5 18 35 | 5 04 60 | 5,14 90 | 6 12 0 | 6 7 25 | 6 36 30 | 6 5 10 | 6 08 25 | 5 9 25 | 5 89,00 |
| | 1886-87 | 5 54 95 | 5 43 0 | 5 5 15 | 5 8 5 | 6 00 40 | 7 3 20 | 7 3 85 | 6 50 5 | 5 95 65 | 6 07 40 | 6 8 75 | 5 78 75 |
| | 1887-88 | 5 54 40 | 5 40 40 | 5 50 15 | 5 93 15 | 6 60 | 7 3 25 | 7 09 5 | 6,58,15 | 5 98 65 | 6 01 6 | 6 19,90 | 5 80 75 |
| | 1888 89 | 7 24 00 | 6 33 00 | 5 88 0 | 6 3 00 | 7 09 00 | 7 94 00 | 8 90 0 | 7 66 00 | 7 55,00 | 8 53 00 | 8 48 00 | 7 59 00 |
| | 1889-90 | 6 7 00 | 6 02 00 | 5 74 00 | 6 27 00 | 7 4 00 | 67 00 | 8 19 00 | 7 44 00 | 7 52 00 | 8 36 00 | 8 56 00 | 7,53,00 |

## B

*Stateme t sheu g the minimum Cash B lances in the Head Offices of Presidency Ba ks and the Res rve Treasuries at the b ginning of each montl of the yea s 1881 82 to 1889 90*

(In thousands of rupees)

| | Year | October | No embe | December | Janua y | Februa y | March | April | May | June | July | Aug t | September |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | R | R | R | R | R | R | R | R | R | R | R | R |
| India | 1881 8 | 1 00 | 80 00 | 1 20 00 | 40,00 | 1 40 00 | 1,4 00 | 1 60 00 | 80 00 | 1 80 00 | 80 00 | 80 00 | 1 00 0 |
| | 1882 83 | 80 00 | 80 00 | 00 | 35 00 | 1 00 | 1 3 00 | 1 0 00 | 1 00 00 | 80 00 | 80 00 | 1 00 00 | 80 00 |
| | 1883 84 | 1 00 00 | 1 00 00 | 1 0 00 | 00 00 | 1 4 0 | 1 00 00 | 1 00 00 | 90 00 | 80,00 | 80 00 | 8 00 | 80 00 |
| | 1884 85 | 1 00 00 | 00 00 | 1 00 00 | 3 00 | 1 80 00 | 00 10 | 1 50,00 | 1 0,00 | 1 00 00 | 1 00 00 | 1 00 00 | 1 00,00 |
| | 88 86 | 1 00 00 | 1 30 00 | 4 00 | 1 3 0 | 2 3 00 | 2 00 00 | 1 30,00 | 1 00 00 | 1 00 00 | 1 00 00 | 1 50 00 | 1,40 00 |
| | 1886 87 | 00 00 | 1 0 00 | 1 2 00 | 3 00 | 1 5 00 | 1 5 00 | 1 20 00 | 00 0 | 1 07 00 | 1 00,00 | 1 00 00 | 1 00 00 |
| | 1887 88 | 00,00 | 1 30 00 | 1 30 0 | 1 4 00 | 5 00 | 1 80 00 | 1 50 00 | 1 30 00 | 1 00 00 | 1,00 00 | 1 00 00 | 1 0 00 |
| | 1888-89 | 1 8 00 | 1 4 00 | 1 15 00 | 14 00 | 1 08 00 | 1 2 00 | 1 02 00 | 1 4 00 | 1 20 00 | 42 00 | 1 40,00 | 1 31 00 |
| | 1889-90 | 2 16 00 | 3 00 | 1 6 00 | 3 00 | 1 33 00 | 60 00 | 2 3 00 | 1 37 00 | 58 00 | 2 38 00 | 2 00,00 | 1 97 00 |
| Bengal | 1881 8 | 10 00 | 10 00 | 10 00 | 10,00 | 10 00 | 0 00 | 10 00 | 10 00 | 1 00 | 10 00 | 10 00 | 10 00 |
| | 188 83 | 10 00 | 10 00 | 00 | 10, 0 | 10 00 | 10 00 | 1 00 | 10,00 | 10,00 | 10 00 | 10 00 | 10 00 |
| | 1883 84 | 10 00 | 10 00 | 10,00 | 1 00 | 10 00 | 10 00 | 10 00 | 10,00 | 10,00 | 10 00 | 10,00 | 10 00 |
| | 1884 85 | 10 00 | 10 00 | 10,00 | 1 00 | 10 00 | 1 00 | 10 00 | 10 00 | 10,00 | 10 00 | 10 00 | 10,00 |
| | 1885-86 | 10 00 | 1 00 | 1 00 | 10 00 | 10 00 | 10 00 | 10 00 | 10,00 | 10 00 | 10 00 | 10,00 | 10 00 |
| | 1886-87 | 10 00 | 10 00 | 10 00 | 10 00 | 10 00 | 10 00 | 1 00 | 10 00 | 10 00 | 10 00 | 10,00 | 10,00 |
| | 188 88 | 10 00 | 10 00 | 10 00 | 1 00 | 0,00 | 10 00 | 10,00 | 10 00 | 10 00 | 10 00 | 10 00 | 10,00 |
| | 1888-89 | 10 00 | 10 00 | 10 00 | 10 00 | 10 00 | 10 00 | 10 00 | 10,00 | 10 00 | 10,00 | 10,00 | 10,00 |
| | 889-90 | 10 00 | 10 00 | 00 | 10 | 10 00 | 10 00 | 0,00 | 10,00 | 10 00 | 0 00 | 10,00 | 10 00 |
| Madras | 1881-82 | 3 00 | 23 00 | 23 00 | 23 00 | 23 00 | 3 00 | 23 0 | 23 00 | 23 00 | 23 00 | 23 00 | 23 00 |
| | 1882 83 | 23 00 | 23 00 | 23 00 | 00 | 23 00 | 3 00 | 3 00 | 23 00 | 23 00 | 23 00 | 23 00 | 23,00 |
| | 1883-84 | 23 00 | 23 00 | 3 00 | 1 | 23 00 | 3 00 | 23 00 | 23 00 | 23 00 | 23 00 | 23 00 | 23 00 |
| | 884 85 | 23 00 | 2 00 | 23 0 | 23 00 | 23 00 | 23 00 | 23 00 | 23 00 | 23 00 | 23,00 | 23 00 | 23 00 |
| | 1885-86 | 23 0 | 23 00 | 3 00 | 23 00 | 23 00 | 3 00 | 23 00 | 23 00 | 23 00 | 3 00 | 23.00 | 23 00 |
| | 1886-87 | 3 00 | 23 00 | 3 00 | 00 | 3 00 | 00 | 23 00 | 3 00 | 23 00 | 3 00 | 23,00 | 23 00 |
| | 1887 88 | 23 00 | 23,00 | 23 00 | 3 00 | 23 0 | 3 00 | 23 00 | 23 00 | 23 00 | 23 00 | 23 00 | 23 00 |
| | 1888 89 | 52 00 | 32 00 | 25 00 | 35 | 6 00 | 50 00 | 5 00 | 40,00 | 2 00 | 25 00 | 32 00 | 50 00 |
| | 889-90 | 32 00 | 3 00 | 2 00 | 25 00 | 86 | 9 00 | 9 00 | 5 00 | 35 00 | 5 00 | 4 00 | 40 00 |
| Bombay | 88 82 | 40 00 | 40 00 | 4 0 | 4 00 | 40 00 | 40 00 | 40 0 | 40 00 | 40 00 | 40,00 | 40 00 | 40,00 |
| | 1882 83 | 4 00 | 40 00 | 4 0 | 40 00 | 4 0 | 4 00 | 40 00 | 40,0 | 40 00 | 40 00 | 40 00 | 40,00 |
| | 1883 84 | 40 00 | 4 00 | 4 00 | 4 00 | 4 00 | 40 0 | 40 00 | 40 00 | 40,00 | 40 00 | 40 00 | 40 00 |
| | 1884-85 | 40 00 | 40 00 | 40,0 | 4 00 | 40 00 | 40 00 | 40 00 | 40 00 | 40 00 | 40 00 | 40,00 | 40 00 |
| | 885 86 | 40 00 | 4 00 | 40 00 | 4 00 | 40 00 | 4 00 | 40 00 | 40 00 | 40,00 | 40 00 | 40 0 | 40,00 |
| | 1886-87 | 40 00 | 40 00 | 40 00 | 4 ,0 | 40,00 | 40 00 | 40,00 | 40 00 | 40 00 | 40,00 | 40,00 | 40 00 |
| | 1887-88 | 40 00 | 4 ,00 | 4 00 | 4 00 | 4 00 | 40 00 | 4 00 | 40,00 | 40,00 | 40,00 | 40 00 | 40,00 |
| | 1888-89 | 1 34 00 | 8 0 | 6 00 | 80 0 | 1 03 00 | 7 00 | 93 00 | 60 00 | 90 00 | 90,00 | 1 20,00 | 1 00,00 |
| | 1889-90 | 1 5 00 | 90,00 | 7 | 5 00 | 1 00 00 | 00 | 1 00 00 | 1 25 00 | 1 45 00 | 1 15 00 | 1 30,00 | 1,20,00 |
| TOTAL | 88 -82 | 83 00 | 1 53 00 | 1 3 00 | 2 00 | 3 00 | 3 00 | 2 33 00 | 1 5 00 | 2 53 00 | 1 53,00 | 1 53 00 | 1 73 00 |
| | 1882-83 | 1 3 00 | 0 | 3 00 | 9 00 | 2 43 00 | 2 3 00 | 2 3 00 | 1 3,00 | 1 53 00 | 1 53,00 | 1 73,00 | 1 53 00 |
| | 883-84 | 1 3 00 | 1 7 00 | 1 83 00 | 3 00 | 2 13 00 | 1 73 0 | 1 73 00 | 1 63 00 | 1,53 00 | 1 53,00 | 1,53,00 | 1,53 00 |
| | 1884-85 | 1 73 0 | 1 73 00 | 1 3 0 | 00 | 2 5 00 | 53 00 | 2 3 00 | 1,83 00 | 1 73 00 | 1 73 00 | 1 3 00 | 1 73 00 |
| | 1885-86 | 73 00 | 2 03 00 | 2 3 00 | 3 00 | 3 00 | 2 73 00 | 2 3 00 | 1 3 00 | 1 73 00 | 1 73,00 | 2 23 00 | 2 13,00 |
| | 886-87 | 1 63,00 | 1,83 00 | 1,03 00 | 2 3 00 | 2 23 00 | 2 23 00 | 1 9 00 | 1 73 00 | 73 00 | 1 3 00 | 1 73 00 | 1 73 00 |
| | 887-88 | 1 73,00 | 2 03 00 | 2 03 00 | 2 1 ,0 | 2 3 00 | 2 53 0 | 2 73 00 | 2 03 00 | 1 73 00 | 1 73,00 | 1 73,00 | 1 73 00 |
| | 1888-89 | 3 76 00 | 2 67 00 | 2 12 00 | 2 10 00 | 2 81 00 | C,00 | 2 60 00 | 2 4,00 | 2 45 00 | 3,67 00 | 3,02,00 | 2 91,00 |
| | 1889-90 | 3 83,00 | 2 53 00 | 2 26 00 | 28 00 | 3 29 00 | 3 33 00 | 4,31,00 | 3 26 00 | 3 48 00 | 4,14,00 | 3 94 00 | 3,67,00 |

## C

*Statement of Inter provincial Remittances from October 1888 to September 1889*

| Province | Specie | Currency Notes | Bank Bills | Transfers through Presidency Banks. | Transfers through Currency Department | Transfers Bengal to India through Bank of Bengal | Total |
|---|---|---|---|---|---|---|---|
| | R | R | R | R | R | R | R |
| **Remittances issued** | | | | | | | |
| India | 1 55 72 650 | 50 47 815 | 4 74,000 | 3 38 23 0 ( | 2 46 50,0 )0 | | 7 95 67 491 |
| Central Provinces | 5 800 | | | | 20 00 )00 | | 20 05 80( |
| Burma | 18 82 171 | 1 75 640 | | | 52 00 0L0 | | 72 57 811 |
| Assam | | 33 93 500 | | | | | 33 )3 5 |
| Bengal | 1 81 35 466 | 1 39 86 300 | | | | 9 1 00 000 | 12 33 2 76( |
| N W Provinces and Oudh | 4 03 811 | 1 5 000 | | 14,00 000 | 1 33 00 000 | | 1 52 08 811 |
| Punjab | | | | 9 6( 000 | 30 00 00( | | 39 6( 0( |
| Madras | 2 28 5(3 | | 1 45 50 000 | 1 3 95 000 | 1 10 0 000 | | 3 81 73 5(3 |
| Bombay | 66 37 4 1 | 22 75 50 | | 50 20 000 | 4 16 26 500 | | 5 55 5) 15 |
| Total Debits | 4 28 65 862 | 2 4) 83 505 | 1 50 4 000 | 5 36 04 26 | 10 07 76 500 | 9 12 00 000 | 84 53 8 )3 |
| **Remittances received** | | | | | | | |
| India | 41 18 752 | 1 )4 68 03 | 74 75 00( | 1 05 66 )0( | 3 45 ( 000 | 9 12 00 000 | 18 73 27 78 |
| Central Provinces | 14 00 000 | 4 50 000 | | | 2 26 500 | | 20 76 5 x |
| Burma | 3 30 200 | | | | 20 00 000 | | 23 3 2 |
| Assam | 2( 92 00( | | | | | | 2( 9 |
| Bengal | 94,23 65 | | | | | | )4 23 6 |
| N W Provinces and Oudh | 9 21 500 | 6 71 060 | | | 92 00 000 | | 1 07 ) 56( |
| Punjab | 42 85 600 | 10 96 360 | | 78 026 | 96 5 000 | | 1,51 09 986 |
| Madras | 2 88 500 | 9 63 850 | | 3,50 000 | 3 25 00 000 | | 3 41 02 350 |
| Bombay | 5 600 | 23 34,205 | 75 49 000 | 4 6 10 000 | 1 7 00 )00 | | 6 51,)8 865 |
| Total Credits | 4 28 65 862 | 2 49,83 505 | 1 50 24 000 | 5 36 04,026 | 1( 07 76 500 | 9 12 00 000 | 32 84 53 8)3 |

# D

## *Absorption of Small Coins*

(In thousands of Rupees.)

| | India | Central Provinces | Burma | Assam | Bengal | N W P & Oudh. | Punjab | Madras. | Bombay | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| **½ RUPEES—** | | | | | | | | | | |
| Opening Balance | 6 79 | 62 | 86 | 61 | 1,65 | 4 22 | 1,52 | 2 28 | 2 34 | 20,89 |
| Receipts from + or Issues to — Mint or other Provinces | 2 40 | 85 | 1 50 | 1 00 | 64 | 2 24 | 2 24 | 4 45 | 2 67 | 17,99 |
| Closing Balance | 4,12 | 85 | 83 | 52 | 1 58 | 3 78 | 1 56 | 2 30 | 2 20 | 17 74 |
| Net Local Absorption in 1888 89 | 5 07 | 62 | 1 53 | 1 09 | 71 | 2 68 | 2 20 | 4 43 | 2,81 | 21 14 |
| Ditto ditto in 1887 88 | 3 85 | 50 | 1 62 | 83 | 34 | 2 56 | 1 43 | 3 14 | 4,50 | 18,77 |
| Ditto ditto in 1886-87 | 3 18 | 39 | 1 49 | 8 | 41 | 2 60 | 1 50 | —7 | 4 60 | 14 90 |
| Ditto ditto in 1885 86 | 2 15 | 51 | 1 38 | 42 | 74 | 2 25 | 2 34 | —1 26 | 3 28 | 11 81 |
| **¼ RUPEES—** | | | | | | | | | | |
| Opening Balance | 4 48 | 31 | 1,02 | 49 | 1 10 | 3 28 | 1 06 | 2 17 | 1 74 | 15 65 |
| Receipts from + or Issues to — Mint or other Provinces | 5 09 | 30 | 1 60 | 80 | 77 | 3 | 1 88 | 4 55 | 3,30 | 18 32 |
| Closing Balance | 6 16 | 46 | 93 | 62 | 1 07 | 2 09 | 83 | 2 05 | 1 69 | 15 90 |
| Net Local Absorption in 1888-89 | 3 41 | 15 | 1 69 | 67 | 80 | 1 22 | 2 11 | 4 67 | 3,35 | 18 07 |
| Ditto ditto in 1887-88 | 2 72 | 21 | 1 80 | 65 | 54 | 65 | 1,43 | 3 34 | 3 41 | 14 75 |
| Ditto ditto in 1886-87 | 2 92 | 16 | 1 60 | 55 | 37 | 1 26 | 1 31 | 2 63 | 2,69 | 13,49 |
| Ditto ditto in 1885 86 | 91 | 26 | 1 56 | 46 | 71 | 1,33 | 1 94 | 2 34 | 3 46 | 12 [illegible]7 |
| **DOUBLE PICE—** | | | | | | | | | | |
| Opening Balance | 42 | 66 | 11 | 5 | 20 | 1 46 | 24 | 2 09 | 1 33 | 6 56 |
| Receipts from + or Issues to — Mint or other Provinces | | 25 | | | —4 | —45 | | 24 | | |
| Closing Balance | 49 | 75 | 10 | 3 | 16 | 84 | 24 | 1 09 | 91 | [illegible] |
| Net Local Absorption in 1888 89 | —7 | 16 | 1 | 2 | | 17 | | 1 24 | 42 | 1 95 |
| Ditto ditto in 1887 88 | 5 | —3 | | 1 | —9 | —13 | 1 | 74 | 7 | 63 |
| Ditto ditto in 1886-87 | 9 | 16 | 1 | 3 | —9 | —11 | 5 | 71 | 24 | 1 11 |
| Ditto ditto in 1885-86 | 10 | 12 | —3 | 4 | —2 | 4 | 13 | 63 | 47 | 1 48 |
| **SINGLE PICE—** | | | | | | | | | | |
| Opening Balance | 73 | 2 00 | 1 41 | 1 07 | 2 27 | 4 32 | 1 41 | 1 42 | 1 70 | 16,33 |
| Receipts from + or Issues to — Mint or other Provinces | —43 | [illegible] | 20 | 2 3 | 3 40 | 2 24 | 64 | 92 | 1 98 | 12 15 |
| Closing Balance | 81 | 2 34 | 42 | 1 31 | 2 48 | 4 26 | 1 04 | 1 44 | 2 47 | 16 57 |
| Net Local Absorption in 1888 89 | —51 | 56 | 1 19 | 2 06 | 3 19 | 2 30 | 1 01 | 90 | 1 [illegible] | 11 91 |
| Ditto ditto in 1887-88 | —72 | 1 19 | 75 | 1 90 | 97 | 2 91 | 84 | 46 | 1 76 | 10 06 |
| Ditto ditto in 1886-87 | —85 | 75 | 1 02 | 1 55 | 88 | 2 35 | 74 | 50 | 1 72 | 8,66 |
| Ditto ditto in 1885 86 | 97 | 75 | 59 | 1 27 | 75 | 3 80 | 1 29 | 24 | 2 08 | 11,54 |
| **HALF PICE—** | | | | | | | | | | |
| Opening Balance | 2 | 7 | 12 | | 16 | 27 | 4 | 1 | 11 | 80 |
| Receipts from + or Issues to — Mint or other Provinces | 14 | | | 2 | 20 | | 5 | 1 | | 42 |
| Closing Balance | 2 | 7 | 12 | 1 | 14 | 25 | 5 | 1 | 12 | 79 |
| Net Local Absorption in 1888 89 | 14 | | | 1 | 22 | 2 | 4 | 1 | —1 | 43 |
| Ditto ditto in 1887 88 | 28 | 2 | —1 | | 20 | 1 | 4 | | | 54 |
| Ditto ditto in 1886-87 | 21 | 1 | 2 | 1 | 22 | 2 | 4 | | | 53 |
| Ditto ditto in 1885-86 | 23 | 2 | | 2 | 22 | 2 | 3 | | 2 | 56 |
| **PIE PIECES—** | | | | | | | | | | |
| Opening Balance | 2 | 6 | | 1 | 3 | 14 | 5 | 23 | 28 | 82 |
| Receipts from + or Issues to — Mint or other Provinces | 4 | | | | 2 | | | 45 | 16 | 67 |
| Closing Balance | 3 | 5 | | 1 | 4 | 12 | 4 | 17 | 19 | 65 |
| Net Local Absorption in 1888-89 | 3 | 1 | | | 1 | 2 | 1 | 51 | 25 | 84 |
| Ditto ditto in 1887-88 | 2 | | | | 2 | 2 | | 42 | 27 | 75 |
| Ditto ditto in 1886 87 | 3 | 1 | | | 1 | 3 | 2 | 57 | 18 | 85 |
| Ditto ditto in 1885 86 | 1 | | | | 1 | 3 | | 20 | 16 | 41 |

# E

## *Actual distribution of Cash Balances on 1st April 1889*

### INDIA

| | R |
|---|---|
| **Bank of Bengal, Calcutta** | 65 12 879 |
| **Bank of Bengal Hyderabad** | 8 36 199 |
| **Reserve Treasury** | 41 45 945 |
| **Ajmere** | 18 32 243 |
| Nussirabad | 72 089 |
| Beawar | 43 389 |
| Todgurh | 14 898 |
| **Quetta** | 7 70 092 |
| Sibi | 1 11 433 |
| Pishin | 61 012 |
| Sharigh | 2 04 287 |
| Thall Chotiali | 2 47 887 |
| **Bhopal** | 1 87 697 |
| **Bushire** | 57 219 |
| **Coorg** | 3 75 184 |
| Padinalknad | 6 680 |
| Yedenalknad | 22 753 |
| Kiggatnad | 15 742 |
| Nunjarajpatna | 14 971 |
| Yelsavirshime | 3 047 |
| **Indore** | 5 52 291 |
| Maunpore | 3 183 |
| Agar | 1 766 |
| Guna | 198 |
| **Khatmandu** | 7 560 |
| **Muscat** | 20 052 |
| **Nowgong** (Bundelkhand) | 2 06 541 |
| **Port Blair** | 60 174 |
| **Persia** | 30 000 |
| **Sambhur** | 9 07 808 |
| Didwana | 1 59 562 |
| Pachbhadra | 1 81 465 |
| Phalodi | 2 489 |
| **Bagdad** | 3 34 287 |
| Basrah | 11 604 |
| **Remittances in transit** | 11 08 500 |
| TOTAL INDIA | 1 91 23 126 |

### CENTRAL PROVINCES

| | R |
|---|---|
| **Balaghat** | 1 04 560 |
| Behir | 11 690 |
| **Betul** | 59 040 |
| Multai | 3 971 |
| **Bhandara** | 2 56 929 |
| Tirora | 9 630 |
| Sakoli | 5 749 |
| **Bilaspur** | 5 02 974 |
| Mungeli | 47 871 |
| Seorinarain | 28 408 |
| **Chanda** | 67 162 |
| Warora | 40 479 |
| Brahmapuri | 14 069 |
| Mul | 11 371 |
| Sironcha | 18 852 |
| **Chhindwara** | 19 702 |
| Saosar | 13 303 |
| **Damoh** | 52 921 |
| Hatta | 6 314 |
| **Hoshangabad** | 6 21 940 |
| Harda | 47 469 |
| Sohagpur | 7 855 |
| Pachamarhi | 32 132 |
| **Jubbulpur** | 4 18 784 |
| Sihora | 6 269 |
| Murwara | 24 398 |

### C PROVINCES—*contd*

| | R |
|---|---|
| **Mandla** | 73 980 |
| Ramgarh | 22 300 |
| **Nagpur Bank of Bengal** | 9 76 472 |
| Nagpur | 5 515 |
| Ramtik | 12 125 |
| Katol | 2 507 |
| Umrer | 4 995 |
| Kamptee | 8 860 |
| **Narsingpur** | 61 060 |
| Gadarwara | 11 935 |
| **Nimar (Khandwa)** | 1 22 555 |
| Burhanpur | 22 928 |
| **Raipur** | 5 15 227 |
| Durg | 4 789 |
| Dhamtari | 12 307 |
| Simga | 27 402 |
| **Sambalpur** | 2 40 047 |
| Bargarh | 22 379 |
| **Saugor** | 3 56 609 |
| Rehli | 449 |
| Khurai | 16 129 |
| Bandri | 5 063 |
| **Seoni** | 1 10 241 |
| Lakhanadon | 5 363 |
| **Wardha** | 1 77 762 |
| Hinganghat | 11 211 |
| Arvi | 23 432 |
| TOTAL CENTRAL PROVINCES | 52 95 384 |

### BURMA

| | R |
|---|---|
| **Rangoon** | 40 34 693 |
| **Hanthawaddy** | |
| Insein | 2 458 |
| Tu te | 2 844 |
| Hla ig | 1 868 |
| Hinawbe | 1 397 |
| Kungyaungôn | 964 |
| **Moulmein** | 8 76 726 |
| Papun | 3 979 |
| Thaton | 8 147 |
| Amherst | 1 950 |
| Yelamaing | 1 528 |
| Cyai g Salween | 1 346 |
| Kawkareik | 1 173 |
| Balugyun | 1 333 |
| Zaya | 1 045 |
| Attaran | 638 |
| Hlaingbwe | 882 |
| Pagat | 71 |
| Martaban | 863 |
| M Thaton | 386 |
| **Akyab** | 5 80 936 |
| Pauktaw | 1,317 |
| Minbya | 1 234 |
| Myohaung | 1 947 |
| Kaladan | 2 126 |
| Ponnagyun | 807 |
| Rattudaung | 397 |
| Naaf | 1 203 |
| Paletwa | 6 489 |
| **Kyouk Phyoo** | 83 977 |
| Ramree | 3 917 |
| Cheduba | 600 |
| Myebôu | 302 |
| Au | 292 |
| **Sandoway** | 77 107 |
| Tanugup | 71 |
| Gwa | 980 |
| **Prome** | 3 73 180 |
| Mahathaman | 442 |
| Thegon | 956 |

### BURMA—*contd*

| | R |
|---|---|
| Padaung | 574 |
| Paui gde | 1 663 |
| Shw daung | 2 222 |
| Shwele | 1 807 |
| **Pegu** | 2 86 576 |
| Payagale | 1 322 |
| Hlegu | 3 830 |
| Kawa | 3 006 |
| Lagandaung | 2 586 |
| Kyaukton | 4 787 |
| **Thayetmyo** | 1 59 574 |
| Alla myo | 79 |
| Yatau g | 347 |
| Kama | 854 |
| Mi don | 681 |
| Mi ihla | 317 |
| Sinboungwe | 413 |
| **Tavoy** | 70 600 |
| Western Township | 248 |
| Northern Township | 594 |
| South Eastern Township | 741 |
| **Mergui** | 1 22 754 |
| **Bassein** | 2 85 802 |
| Mya ngmya | 1 883 |
| Thabaung | 2 3 |
| Labutta | 339 |
| Semyethna | 2 095 |
| Thigwin | 1 022 |
| Ngaputaw | 798 |
| Ng thainggyaung | 8 551 |
| Y gyi | 950 |
| Kyoupyaw | 1 046 |
| Ka gyidaung | 213 |
| **Maubin** | 3 47 627 |
| Yandoon | 7 535 |
| Daunbyu | 4 604 |
| Wakema | 1 194 |
| Pai tanaw | 832 |
| Dedaye | 3 828 |
| Pyapon | 2 042 |
| Pyindaye | 442 |
| **Shwe-Gyin** | 2 08 999 |
| Kvaikto | 19 994 |
| Bel n | 2 401 |
| Pyuntaza | 3 226 |
| Kyaukkyi | 518 |
| **Tharrawaddy** | 3 75 216 |
| Ligon | 2 623 |
| Minhla | 1 504 |
| Moi yo | 983 |
| Cyobingauk | 1 011 |
| Tapun | 354 |
| Sanywe | 680 |
| **Toungoo** | 2,81 956 |
| Kyathaungdaung | 45 |
| Kauni | 1 |
| Zeyawadi | 28 |
| Myoma | 24 |
| B nmadi | 131 |
| Thagya | 266 |
| **Henzada** | 5 76 973 |
| Myanaung | 38 687 |
| Okpo | 2 104 |
| Zalun | 2 709 |
| Okpo | 142 |
| Kanaung | 2 652 |
| Kyangin | 305 |
| **Mandalay** | 4 17 831 |
| Pyu ulwin | 10 704 |
| Mad ya | 4,913 |
| Tamokso | 803 |
| **Minbu** | 1 74 307 |
| S doktaya | 813 |
| Salin | 5 224 |
| Kvabin | 191 |
| Sagu | 1 451 |
| Pyil ngyaw | 263 |
| Legaing | 174 |
| Ngape | 500 |

## E—*Actual distribution of Cash Balances on 1st April 1889*—continued

### BURMA—*contd*

| | R |
|---|---|
| **Pakokku** | 2 29 805 |
| Pauk | 33 179 |
| Pakangyi | 113 |
| Myaing | 470 |
| **Meiktila** | 1 13 851 |
| Wundwin | 6 238 |
| **Bernardmyo** | 18 018 |
| Mog k | 3 258 |
| **Pyinmana** | 97 866 |
| **Monywa** | 1 13 410 |
| **Sagaing** | 1 93 004 |
| Ava | 2 981 |
| Myinmu | 3 381 |
| **Magwe** | 2 61 352 |
| N utr uk | 3 384 |
| Taui g lyingyi | 35 778 |
| **Yamethin** | 1 39 134 |
| Pyawbwe | 5 760 |
| **Katha** | 96 906 |
| Tigya ng | 6 9 0 |
| Kawlin | 3 020 |
| **Yeu** | 1 1 98 |
| Nab tkyi | 491 |
| Schwe Cy n | 450 |
| Kun in | 500 |
| Mv gon | 50 |
| Inda g | 455 |
| **Kindat** | 31 371 |
| M ngin | 12 635 |
| P i gbyin | 13 106 |
| Tamli | 3 347 |
| **Bhamo** | 75 313 |
| Shw gu | 1 1 32 |
| M giui g | 12 511 |
| **Shwebo** | 2 27 603 |
| I t b n | 9 135 |
| Shei u aga | 1 985 |
| Mile | 139 |
| **Kyaukse** | 2 51 6 9 |
| My tt a | 5 185 |
| Kum | 1 5 |
| **Myingyan** | 1 49 811 |
| P g | 5 8 4 |
| Natogyi | 69 |
| Ta au gdaing | 100 |
| Sa n k n | 143 |
| Sale | 120 |
| Popa | 8 565 |
| TOTAL BURMA | 1 19 02 059 |

### ASSAM

| | R |
|---|---|
| **Cachar** | 6 97 4 3 |
| Hailakandi | 73 512 |
| Gu yong | 6 891 |
| **Darrang** | 2 67 433 |
| Mar g ldai | 3,05 223 |
| **Garo Hills** | 48 060 |
| **Goalpara** | 3 27 979 |
| Goalpara | 28 105 |
| **Kamrup** | 6 82,097 |
| Barpeta | 59 076 |
| **Khasi Hills** | 1 94 113 |
| Jowai | 1 011 |
| **Lakhimpur** | 1 39 500 |
| North Lakhimpur | 91 990 |
| **Manipur** | 2 03 610 |
| **Naga Hills** | 1 85 654 |
| **Nowgong** | 3 76,449 |
| **Sibsagar** | 3,09 853 |
| Jorhat | 2 39 249 |
| Golaghat | 1 43 618 |
| **Sylhet** | 42 639 |
| Sunamgunge | 10 887 |

### ASSAM—*contd*

| | R |
|---|---|
| Habigunj | 7 871 |
| Karimgunj | 15 438 |
| Moulvi Bazar | 17 476 |
| TOTAL ASSAM | 44 15 166 |

### BENGAL

| | R |
|---|---|
| **Bank of Bengal Calcutta** | 11 49 170 |
| **Burdwan** | 4 35 635 |
| Catwa | 11 286 |
| Cal a | 17 758 |
| Ranigu j | 52 489 |
| **Bankoora** | 66 605 |
| B h i pur | 6 638 |
| **Beerbhoom** | 3 25 303 |
| K mp irhat | 8 062 |
| **Midnapur** | 6 68 604 |
| Chatt l | 19 304 |
| Tumlook | 50 83 |
| Contai | 68 46 |
| **Hooghly** | 4 41 7 5 |
| Serampur | 3 818 |
| Jal n ibad | 5 145 |
| Ul il e ria | 13 195 |
| Howr h | 4 796 |
| **24 Pergunnahs** | 5 51 100 |
| B r t | 8 173 |
| Ba rhat | 13 566 |
| Diamond Harbour | 9 350 |
| Dum Dum | 10 2 0 |
| Ba rackp ir | 17 097 |
| **Nuddea** | 18 26 |
| Ku htea | 849 |
| M herpur | 4 080 |
| Choondang | 2 520 |
| R n ghat | 10 432 |
| **Jessore** | 2 23 591 |
| Jl e id h | 13 766 |
| M g ah | 10 023 |
| N a l | 6 842 |
| Bongong | 10 281 |
| **Khulna** | 2 81 813 |
| Satl hira | 12,760 |
| Beg rhat | 24 073 |
| **Moorshedabad** | 4 75 867 |
| Jang p r | 15 935 |
| Lallbagh | 6 780 |
| Kai li | 2 976 |
| **Sundurbans** | 1 823 |
| **Calcutta Collectorate** | 11 544 |
| **Dinagepore** | 6 40 260 |
| Ti kurgram | 6 076 |
| **Rajshahye** | 3 28 3 0 |
| Natt r | 13 615 |
| Nay gaon | 16 961 |
| **Rungpore** | 4 68 08 |
| Ca l at da | 66 961 |
| Kurrigram | 4 4 5 |
| Nilpl amari | 34 368 |
| **Bogra** | 2 46 001 |
| **Pubna** | 1 73 594 |
| Serajgunge | 41 378 |
| **Darjeeling** | 3 59 445 |
| Siliguri | 47 049 |
| **Jalpaiguri** | 3 10 287 |
| Alipur | 34 368 |
| **Dacca** | 3 46 954 |
| Munshigunge | 15 801 |
| Ma nickgunge | 16 713 |
| **Furreedpore** | 1 65 519 |
| Goalundo | 17 408 |
| Madaripur | 38 944 |
| **Backergunge** | 1 87,953 |
| Perozepur | 4,922 |

### BENGAL—*contd*

| | R |
|---|---|
| Patwakhally | 2 698 |
| Bhola | 12,895 |
| **Mymensingh** | 4,46 576 |
| Kishengunge | 22 705 |
| Jamalpur | 17 354 |
| Attia | 11 289 |
| **Tipperah** | 2 07 467 |
| Brahmanbaria | 50 257 |
| Chandpur | 23,851 |
| **Chittagong** | 1 61 957 |
| Cox Bazar | 51,014 |
| Ra gamatee | 92 724 |
| **Noakholly** | 1 46 143 |
| Feni | 4,499 |
| **Patna** | 6 54 019 |
| Behar | 24 603 |
| Barh | 13 913 |
| **Gya** | 2 21 428 |
| Nowada | 1 483 |
| Jehanabad | 27 356 |
| Aurangabad | 23 526 |
| **Shahabad** | 8 19,116 |
| Buxa | 40,477 |
| Sajsewan | 40 993 |
| Bl uluah | 7 193 |
| **Mozufferpore** | 5 87 899 |
| Hajeepur | 13 089 |
| Sitar mpur | 21 180 |
| **Durbhunga** | 3 10 045 |
| Madhubani | 15 328 |
| Tajpur | 7 882 |
| **Sarun** | 10 20 123 |
| Gop lgunge | 9 999 |
| **Chumparun** | 6 47 565 |
| Bett a h | 12 154 |
| **Monghyr** | 2 17 980 |
| Jam oi | 1 074 |
| Beg oserai | 8 397 |
| **Bhagalpore** | 3 33 190 |
| B ka | 6 971 |
| Madurpar h | 11 396 |
| Sc l oli | 24 803 |
| **Purneah** | 9 74 083 |
| K s eng inge | 20 359 |
| Arrar ih | 9 896 |
| **Nya Doomka** | 46 979 |
| Rajmahal | 77 190 |
| De ghar | 12 726 |
| Godda | 46 513 |
| Pakur | 14,305 |
| **Maldah** | 1 63 855 |
| **Cuttack** | 7 92 388 |
| Jajpur | 19 706 |
| Kendrapara | 30,056 |
| Ui gul | 27 485 |
| Kon imal | 2 177 |
| Banki | 8 805 |
| **Pooree** | 1 32 429 |
| Kl orda | 63 429 |
| **Balasore** | 84,817 |
| Bhudruck | 18 722 |
| **Hazaribagh** | 1 06 897 |
| Giridi | 13,202 |
| **Lohardugga** | 2 66,215 |
| Palamow | 41 511 |
| **Singhbhoom** | 4,82 404 |
| **Manbhoom** | 2,53,417 |
| Gobindpur | 17 682 |
| TOTAL BENGAL | 1 84,00,748 |

### N W P and OUDH

| | R |
|---|---|
| **Dehra Dun** | 2,41,899 |
| Chakrata | 50 174 |
| Kalsi | 7,099 |

## E—*Actual distribution of Cash Balances on 1st April 1889*—continued

| N W P & OUDH—*contd* | R |
|---|---|
| **Saharanpur Head Quarters** | 1 64 005 |
| Saharanpur Sadar Tahsil | 736 |
| Nakur | 1 657 |
| Deoband | 2 873 |
| Rurki | 44 353 |
| **Muzaffarnagar Head Quarters** | 1 08 6 9 |
| Muzaffarnagar Sadar Tahsil | 5 856 |
| Kairana | 8 354 |
| Jana Sath | 6 85 |
| Burhana | 2 513 |
| **Meerut Head Quarters** | 7 20 207 |
| Meerut Sadar Tahsil | 1 c 52 |
| Ghaziabad | 5 4 8 |
| Baghpat | 2 858 |
| Hapur | 2 118 |
| Sardana | 5 972 |
| Mawana | 2 261 |
| **Bulandshahr Head Quarters** | 87 886 |
| Bulandshahr Sadar Tahsil | 1 828 |
| Anupshahr | 7 303 |
| Khurja | 9 25 |
| Sikandrabad | 2 845 |
| **Aligarh Head Quarters** | 1 37 811 |
| Aligarh Sadar Tahsil | 13 |
| Hathras | 1 394 |
| Iglas | 1 825 |
| Khair | 5 571 |
| Atrauli | 9 887 |
| Sikandra Rao | 2 18 |
| **Roorkee** | 1 28 098 |
| **Almora Head Quarters** | 90 835 |
| Almora Huzur Tahsil | 1 000 |
| Ranikhet | 1 35 111 |
| Kali Kumaon or Champawat | 15 051 |
| Pauri or Srinagar | 81 052 |
| **Naini Tal** | 1 54 083 |
| Haldwani | 0 820 |
| Ramnagar | 4 176 |
| Kashipur | 15 166 |
| Bazpur | 4 473 |
| Gadarpur | 15 516 |
| Rudrapur | 3 309 |
| Kilpuri | 14 992 |
| **Bijnor Head Quarters** | 1 12 599 |
| Bijnor Sadar Tahsil | 511 |
| Chandpur | 5 153 |
| Dhampur | 5 1 |
| Nagina | 6 128 |
| Najibabad | 5 828 |
| **Moradabad Head Quarters** | 4 12 962 |
| Moradabad Sadar Tahsil | 2 345 |
| Sambhal | 3 069 |
| Bilari | 1 613 |
| Amroha | 6 318 |
| Hasanpur | 2 968 |
| Thakurdwara | 6 313 |
| **Budaun** | 1 4 961 |
| Sahaswan | 9 696 |
| Gunaur | 7 493 |
| Bisauli | 7 041 |
| Dataganj | 7 697 |
| **Bareilly Head Quarters** | 2 42 089 |
| Bareilly Sadar Tahsil | 3 933 |
| Nawabganj | 6 978 |
| Baheri | 6 282 |
| Aonla | 4 8/1 |
| Faridpur | 5 391 |
| Mirganj | 3 43 |
| **Pilibhit Head Quarters** | 99 557 |
| Pilibhit Sadar Tahsil | 4 293 |
| Bisalpur | 8 650 |
| Puranpur | 6 760 |
| **Shahjahanpur Head Quarters** | 3 21 285 |

| N W P & OUDH—*contd* | R |
|---|---|
| Shahjahanpur Sadar Tahsil | 74 |
| Powayan | 2 163 |
| Tilhar | 11 210 |
| Jalalabad | 5 068 |
| **Muttra Head Quarters** | 69 415 |
| Muttra Sadar Tahsil | 270 |
| Chhata | 5 0f 6 |
| Kosi | 1 370 |
| Mat | 4 273 |
| Mahaban | 5 404 |
| Sadabad | 4 537 |
| **Agra Bank of Bengal** | 14 83 45 |
| Agra Sadar Tahsil | 648 |
| Bah Pinahat | 10 108 |
| Khairagarh | 3 364 |
| Fatehabad | 5 456 |
| Kiraoli | 4 381 |
| Firozabad | 7 853 |
| Itmadpur | 2 968 |
| **Farukhabad Head Quarters** | 1 71 107 |
| Farukhabad Sadar Tahsil | 3 217 |
| Kaimganj | 6 033 |
| Aligarh | 4 332 |
| Chhibramau | 2 55 |
| Kanauj | 6 104 |
| Tirwa | 2 672 |
| **Mainpuri Head Quarters** | 1 55 170 |
| Mainpuri Sadar Tahsil | 064 |
| Shikohabad | 11 370 |
| Bhongaon | 6 112 |
| Mustafabad | 4 184 |
| Karhal | 3 174 |
| **Etawah Head Quarters** | 1 63 065 |
| Etawah Sadar Tahsil | 2 118 |
| Bharthana | 9 610 |
| Bidhuna | 5 037 |
| Phaphund | 7 101 |
| Auraiya | 5 76 |
| **Etah Head Quarters** | 1 61 062 |
| Etah Sadar Tahsil | 1 053 |
| Kasganj | 9 6 |
| Aliganj | 5 434 |
| Jalesar | 12 86 |
| **Jhansi** | 4 58 100 |
| Mau | 10 208 |
| Moth | 7 911 |
| Garotha | 3 67 |
| **Jalaun Head Quarters** | 60 015 |
| Jalaun Sadar Tahsil | 5 373 |
| Kalpi | 3 565 |
| Orai | 1 13 |
| Kunch | 4 404 |
| Madhogarh | 1 550 |
| **Lalitpur Head Quarters** | 2 13 926 |
| Lalitpur Sadar Tahsil | 360 |
| Mahroni | 2 727 |
| **Cawnpore Bank of Bengal** | 5 19 218 |
| Akbarpur | 11 738 |
| Bithaur | 4 710 |
| Bhognipur | 3 158 |
| Derapur | 5 046 |
| Ghatampur | 9 971 |
| Narwal | 12 808 |
| Rasulabad | 1 813 |
| Shivrajpur | 4 512 |
| **Fatehpur Head Quarters** | 4 81 024 |
| Fatehpur Sadar Tahsil | 388 |
| Kalianpur | 8 848 |
| Kara | 5 78 |
| Khakhreru | 4 781 |
| Ghazipur | 7 636 |
| Khaga | 6 165 |
| **Banda** | 1 57 2 7 |
| Pailani | 12,018 |
| Kamasin | 7 392 |
| Mau | 8 182 |
| Karwi | 41 513 |
| Badausa | 10 952 |

| N W P and Oudh—*contd* | R |
|---|---|
| Girwan | 4,845 |
| Baberu | 6,390 |
| **Allahabad Bank of Bengal** | 11 88,502 |
| Allahabad | 2 090 |
| Sirathu | 4 441 |
| Manjhanpur | 6 469 |
| Karchana | 5 609 |
| Barah | 13 384 |
| Meja | 5 230 |
| Soraon | 7 433 |
| Phulpur | 16 991 |
| Handia | 6 668 |
| **Hamirpur** | 36 528 |
| Maudaha | 6 160 |
| Maudha | 3 791 |
| Kulpahar | 8 332 |
| Rath | 1 829 |
| Mahoba | 16 044 |
| **Jaunpur** | 1 47 829 |
| Mariahu | 5 787 |
| Machhlishahr | 4 22 |
| Kutahan | 6 159 |
| Kerakat | 2 698 |
| **Gorakhpur** | 6 26 611 |
| Maharajganj | 8 244 |
| Padrauna | 15,403 |
| Hata | 3 606 |
| Bansgaon | 12 003 |
| Deoria | 1 811 |
| **Basti** | 3 56 036 |
| Domariaganj | 3 210 |
| Bansi | 18 717 |
| Harraiya | 2 709 |
| Khalilabad | 2 475 |
| **Azamgarh** | 4 08 067 |
| Muhammadabad | 6 548 |
| Sagri | 8 864 |
| Mahul | 1 336 |
| Deogaon | 6 816 |
| **Mirzapur** | 1 69 91 |
| Chunar | 14 874 |
| Robertsganj | 13 624 |
| **Benares Bank of Bengal** | 3 12 776 |
| Benares Sadar Tahsil | |
| Chandauli | 5 683 |
| **Ghazipur Head Quarters** | 4 76 608 |
| Ghazipur Sadar Tahsil | 58 |
| Karontadih | 3 024 |
| Zamania | 3 560 |
| Saidpur | 4 926 |
| **Ballia** | 1 34 776 |
| Rasra | 13 893 |
| Bansdih | 10 209 |
| **Lucknow Bank of Bengal** | 13,02 851 |
| Lucknow Sadar Tahsil | 957 |
| Malihabad | 12 923 |
| Mohanlalganj | 9 542 |
| **Unao Head Quarters** | 1 58 994 |
| Unao Sadar Tahsil | 3 951 |
| Purwa | 26 125 |
| Safipur | 5,087 |
| Mahan | 5 061 |
| **Bara Banki** | 1 91 941 |
| Ramsanehighat | 15 543 |
| Fatehpur | 9 812 |
| Haidargarh | 16 273 |
| Nawabganj | |
| **Sitapur Head Quarters** | 1 18 085 |
| Sitapur Sadar Tahsil | 1 816 |
| Biswan | 5 4 8 |
| Sidhauli | 8 434 |
| Misrikh | 5 101 |
| **Hardoi Head Quarters** | 1 23 639 |
| Hardoi Sadar Tahsil | 3 3 5 |
| Shahabad | 15 775 |
| Sandila | 9 554 |
| Bilgram | 5 94 |

## E—*Actual distribution of Cash Balances on 1st April 1889*—continued

### N W P and OUDH—*concld*

| | R |
|---|---|
| **Kheri** | 1 19 786 |
| Lakhimpur | 6 364 |
| Muhamdi | 3 229 |
| Nighason | 43,940 |
| **Fyzabad Head Quarters** | 3 32 923 |
| Fyzabad Sadar Tahsil | 4 300 |
| Akbarpur | 8 912 |
| Bikapur | 11 207 |
| Tanda | 2 374 |
| **Bahraich Head Quarters** | 1 57 548 |
| Bahraich Sadar Tahsil | 517 |
| Kaisarganj | 7 219 |
| Nanpara | 3 445 |
| **Gonda** | 1,41 223 |
| Atraula | 7 331 |
| Tarabganj | 364 |
| Gonda Sadar Tahsil | 551 |
| **Rae Bareli** | 1 00 140 |
| Dalamau | 19,966 |
| Salon | 6 535 |
| Digbijaiganj | 14 344 |
| **Sultanpur Head Quarters** | 2 73 810 |
| Sultanpur Sadar Tahsil | 1 943 |
| Amethi | 9,342 |
| Kadipur | 11 829 |
| Musafirkhana | 18 307 |
| **Partabgarh Head Quarters** | 2 25 680 |
| Partabgarh Sadar Tahsil | 4 485 |
| Kunda | 11 490 |
| Patti | 9 871 |
| TOTAL N W PROVINCES AND OUDH | 1 60 70 211 |

### PUNJAB

| | R |
|---|---|
| **Hissar** | 70 542 |
| Hansi | 7 437 |
| Bhimani | 16 465 |
| Fatahabad | 8 747 |
| Barmal | 6 910 |
| Sirsa | 20 587 |
| **Rohtak** | 1 13 497 |
| Sampla | 6 910 |
| Gohana | 9 923 |
| Jhajjar | 20 029 |
| **Gurgaon** | 47 031 |
| Rewari | 10 469 |
| Palmal | 2 868 |
| Nu | 11 372 |
| Ferozepur | 9 838 |
| **Delhi (Bank of Bengal)** | 5 53 543 |
| Ballabgarh | 8 029 |
| Soneput | 30 555 |
| Small Cause Court | 382 |
| **Karnal** | 2 32 741 |
| Paniput | 22 339 |
| Kaithal | 75 454 |
| **Umballa** | 2 72 819 |
| Gagadhri | 33 067 |
| Rupar | 22 769 |
| Kharar | 5 454 |
| Naraingarh | 6 336 |
| Pipli | 9 747 |
| **Simla** | 2 53 821 |
| Kasauli | 1 50 189 |
| Kotkhai | 464 |
| **Kangra (Dharmsala)** | 2 65 138 |
| Kangra | 8 796 |
| Nurpur | 8,897 |
| Hamirpur | 10 519 |
| Dera | 33 210 |
| Kulu | 17 171 |
| Plach | 17 728 |
| Palampur | 1 15 194 |
| **Hoshiarpur** | 1 50 726 |
| Dasuya | 22,652 |

### PUNJAB—*contd*

| | R |
|---|---|
| Garhshankar | 15 267 |
| Una | 4 385 |
| **Jullundur** | 1 85 867 |
| Phillour | 6 229 |
| Nakodar | 14,464 |
| Namashahr | 22 133 |
| **Ludhiana** | 2 74 734 |
| Jagraon | 42 687 |
| Samrala | 26 794 |
| **Ferozepur** | 2 68 927 |
| Moga | 39 313 |
| Zira | 20 791 |
| Mukhtsar | 9 757 |
| Fazilka | 33 136 |
| **Mooltan** | 65 378 |
| Shujabad | 10 574 |
| Lodhran | 8 678 |
| Mailsi | 16 417 |
| Serai Sidhu | 17 866 |
| **Jhang** | 1 04 610 |
| Chiniot | 5 937 |
| Shorkot | 14 012 |
| **Montgomery** | 96 075 |
| Gogera | 3 859 |
| Dipalpur | 11 200 |
| Pakpattan | 9 025 |
| **Lahore** | 9,48 196 |
| Kasur | 53 010 |
| Chunian | 3 574 |
| Sharakpur | 14 368 |
| Under Remittance | 1 60 130 |
| **Amritsar** | 2 17 140 |
| Tarn Taran | 17 812 |
| Ajnala | 21 5[illegible] |
| Small Cause Court | 264 |
| **Gurdaspur** | 2,00 257 |
| Batalar | 12 215 |
| Pathankot | 84 [illegible]93 |
| Shakargarh | 16 145 |
| Dalhousie | 99 025 |
| **Sialkot** | 2 18,465 |
| Zaffarwal | 12 017 |
| Raya | 13 822 |
| Pasrur | 27 163 |
| Daska | 11 975 |
| Gujrat | 1 40 829 |
| Kharian | 13 873 |
| Phalian | 9 313 |
| **Gujranwala** | 88 023 |
| Wazirabad | 19 593 |
| Hafizabad | 38 238 |
| **Shahpur** | 75 401 |
| Bhera | 50 214 |
| Khushah | 58 180 |
| **Jhelum** | 2 00 681 |
| Pind Dadan Khan | 61,847 |
| Chakwal | 21 293 |
| Talagong | 13 486 |
| **Rawalpindi** | 5 59,479 |
| Pindi gheb | 6 186 |
| Attock | 44 591 |
| Kahuta | 8 041 |
| Gujarkhan | 27 921 |
| Fatehjang | 3 588 |
| Murree | 1 14 668 |
| **Hazara** | 3 46 127 |
| Haripur | 12 578 |
| Mansahra | 15,884 |
| **Peshawar** | 1 46 098 |
| Naoshera | 67 730 |
| Bilak | 2,234 |
| Mardan | 72 325 |
| Hashtnagar | 34 119 |
| Daudzai | 848 |
| **Kohat** | 3 39 857 |
| Hangu | 6 214 |
| **Bannu** | 2,76,250 |
| Maramat | 8 726 |
| Isakhel | 12 866 |
| Mianwali | 46 258 |

### PUNJAB—*concld*

| | R |
|---|---|
| **Dera Ismail Khan** | 3,05 717 |
| Leiah | 28,813 |
| Bhakkar | 15 111 |
| Kolachi | 11 384 |
| Tank | 13 754 |
| **Dera Ghazi Khan** | 1,88 201 |
| Sangarh | 14,534 |
| Jaunpur | 12 448 |
| Rajanpur | 15,002 |
| **Muzaffargarh** | 53 486 |
| Alipur | 30 920 |
| Sinanwan | 13,028 |
| TOTAL PUNJAB | 98,75 998 |

### MADRAS

| | R |
|---|---|
| **Bank of Madras** | 21 68 881 |
| **Reserve Treasury** | 19,85 133 |
| **Bangalore** | 14 12 820 |
| **Travancore** | 1 38 689 |
| **Ganjam Chattrapur Hd Qrs** | 55 626 |
| Berhampore Bank | 4 64 713 |
| Chicacole | 94 846 |
| Goomsur | 6,303 |
| Aska | 28 935 |
| Ichapur | 2 013 |
| Sompeta | 6 715 |
| Tekkali | 3 870 |
| Parlakemedi | 36 253 |
| Chinnakemedi | 6 827 |
| Jarada | 2 155 |
| Urland | 2 416 |
| Udayagiri | 3,635 |
| Ramagiri | 4 556 |
| Ball guda | 10 183 |
| Purushottapur | 1 211 |
| Ganjam | 429 |
| Dharakota | 3 752 |
| Bodagada | 942 |
| Aska (Estate) | |
| Kurba (Do ) | |
| Kallikota | 8 490 |
| **Vizagapatam Hd Qrs** | 1 28 156 |
| Golgonda | 18 638 |
| Sarnasiddhi | 20 092 |
| Magistrate Stations | 3 00 039 |
| Sea Ports | 2 |
| **Godavari, Cocanada Bank, Hd Qrs** | 5 85 143 |
| Ramchandrapur | 38 636 |
| Nursapuram | 2 75 148 |
| Amalapuram | 1 83 660 |
| Tanuku | 2 04 309 |
| Bhimaveram | 1 65 594 |
| Rajahmundry | 1 61 024 |
| Ellore | 14 756 |
| Peddapuram | 31 959 |
| Yernagudan | 14 566 |
| Bhadrachalam | 22,663 |
| Tuni | 15 072 |
| Pithapuram | 4 511 |
| Coringa S C | 4 013 |
| Cocanada S C | 621 |
| Nursapur S. C | |
| **Kistna, Masulipatam Hd. Qrs** | 7 71 047 |
| Guntur Bank | 3 76 748 |
| Repalli | 1 71 029 |
| Bapatla | 1 64,198 |
| Palnad | 81,812 |
| Narsaravupet | 1,02,884 |
| Gudivada | 85 226 |
| Sattenapalli | 84,594 |
| Bavdar | 16 981 |
| Nundigama | 43,999 |
| Bezmada | 91,888 |
| Vinukonda | 41,898 |
| Sub Magistrates Divisions | 33,308 |
| Bunder Sea Customs | 2,542 |

## E—*Actual distribution of Cash Balances on 1st April 1889*—continued.

### MADRAS—*contd*

| | R |
|---|---|
| **Nellore Hd Qrs.** | 58 855 |
| Gudur | 40 079 |
| Rapur | 15,609 |
| Nellore | 14 327 |
| Atmakur | 11 679 |
| Kanali | 39 800 |
| Udayagiri | 11 211 |
| Kandukur | 79.319 |
| Kanigiri | 9,986 |
| Ongole | 75,014 |
| **Kurnool Hd Qrs** | 79,967 |
| Pattikonda | 32 782 |
| Ramalakot | 29 042 |
| Nandikotkur | 37 259 |
| Nundyal | 76 755 |
| Koilkuntla | 37 794 |
| Sirvel | 47 275 |
| Cumbum | 69,746 |
| Markapur | 26 839 |
| **Bellary Bellary Bank Hd. Qrs.** | 3 42,829 |
| Bellary | 1 096 |
| Hospett | 30 666 |
| Kudligy | 16 594 |
| Hudagally | 27 316 |
| Harpanhalli | 19 299 |
| Allur | 17 539 |
| Adoni | 7 992 |
| Raidrug | 2 256 |
| **Anantapur Hd Qrs** | 83,456 |
| Anantapur | 2 382 |
| Gaoty | 6 283 |
| Tadpatri | 9 011 |
| Dharmavaram | 18 570 |
| Penukonda | 10 084 |
| Hindupur | 1 888 |
| Madakasira | 8,664 |
| **Cuddapah Hd Qrs** | 62,486 |
| Badvel | 29,884 |
| Proddatur | 46 788 |
| Sidhout | 15 257 |
| Pullampet | 30 381 |
| Cuddapah | 55 502 |
| Jammalamadugu | 47 087 |
| Pulivendla | 34 295 |
| Rayachoti | 8 759 |
| Kadiri | 18 800 |
| Vayalpad | 24 922 |
| Madanapalle | 33,409 |
| **Madras Collectorate** | 10 583 |
| **Chingleput Saidapet Hd Qrs** | 1 24 851 |
| Madurantakum | 8 387 |
| Chingleput | 47 345 |
| Conjeeveram | 19,061 |
| Saidapet | 28 108 |
| Trivellore | 39 806 |
| Ponnery | 35 009 |
| Poonamallee | 5 58 |
| **North Arcot Chittoor Hd Qrs.** | 2 16 189 |
| Chittoor | 32 900 |
| Chandragiri | 69 582 |
| Palmaner | 6 704 |
| Gudiatum | 35 509 |
| Vellore | 99,547 |
| Polur | 52 973 |
| Wandiwash | 37 255 |
| Arcot | 12 341 |
| Wallaja | 80 404 |
| **South Arcot, Cuddalore Hd Qrs.** | 5,40 561 |
| Tindivanum | 14 183 |
| Tiruvannamalai | 20 036 |
| Villupuram | 43 334 |
| Cuddalore | 24 970 |
| Tirukoilur | 28,051 |
| Kallakurchi | 51 284 |
| Vriddhachalam | 14,495 |
| Chidambram | 29 024 |
| Sea Customs | 1 027 |
| Land Customs | 5 |
| Indo China Bank | 12 067 |
| **Salem Head-Quarters** | 2 23 909 |
| Salem | 7 404 |
| Namkal | 39 807 |

### MADRAS—*contd*

| | R |
|---|---|
| Tiruchengode | 25 057 |
| Atur | 46 003 |
| Hosur | 10,982 |
| Dharampuri | 39,366 |
| Tripatur | 30,426 |
| Krishnagiri | 38 015 |
| Uttankari | 19,332 |
| Sheveroy Hills | 14,804 |
| **Trichinopoly Hd Qrs** | 3 72 846 |
| Trichinopoly | 52 219 |
| Musiri | 25 763 |
| Udaiyarpalayam | 69,976 |
| Perambalur | 31 914 |
| Kulitalai | 44 368 |
| **Tanjore Tanjore Hd Qrs** | 1 65 829 |
| Negapatam Bank | 8 59 398 |
| Tanjore | 25,[illegible]02 |
| Kumbakonum | 23 937 |
| Mayavaram | 30 188 |
| Shiyali | 28 321 |
| Nannilam | 26 504 |
| Tiruturaipundi | 39 199 |
| Mannargudi | 18 723 |
| Patukotta | 21 382 |
| Land Customs | 8 214 |
| **Madura Hd Qrs** | 4 38 032 |
| Madura | 51,421 |
| Tirumangalam | 36 048 |
| Melur | 54 909 |
| Dindigul | 1 23 337 |
| Periakolum | 61 486 |
| Palni | 43 015 |
| Br Treasury Ramnad | 1 71 674 |
| Sea Customs Treasuries | 13 658 |
| Sub-Magistrates Treasuries | 35 355 |
| **Tinnevelly Palamcotta Head-Quarters** | 1 38 987 |
| Tuticorin Bank | 6 90 212 |
| Tinnevelly | 15,147 |
| Ambassamudram | 23 751 |
| Tenkasi | 11 319 |
| Sankarnainarkoil | 23 812 |
| Srivilliputtur | 24 046 |
| Satur | 7 [illegible] |
| Ootapidaram | 5 6 7 |
| Tenkasi | 46 460 |
| Nanguneri | 11 18[illegible] |
| Sea Customs | 11 185 |
| **Coimbatore Hd Qrs** | 81 331 |
| Erode | 98 868 |
| Palladam | 1 17 2 8 |
| Coimbatore | 21 027 |
| Satyamangalum | 96 368 |
| Dharapuram | 98 04 |
| Karur | 71 275 |
| Pollachi | 73 857 |
| Udumalpet | 74 600 |
| Kollegal | 42 509 |
| Bhavani | 24 527 |
| **Nilgiris Ootacamund Bank, Hd Qrs** | 3 45 262 |
| Coonoor | 10 324 |
| Gudalur | 2 88 |
| **Malabar Calicut Bank Hd Qrs** | 2 10 391 |
| Cochin Bank | 92 412 |
| Cherakal | 1 8 384 |
| Kottayam | 43 761 |
| Kurumbranad | 26 462 |
| Calicut | 24 267 |
| Ernad | 56 465 |
| Panani | 33 844 |
| Walawanad | 2[illegible] 69[illegible] |
| Palghat | 46 140 |
| Wynaad | 93 335 |
| Cochin | |
| **South Canara Mangalore Bank Hd Qrs** | 6 40 564 |
| Mangalore | 10 847 |
| Kasargod | 46 811 |
| Uppinangadi | 16 865 |

### MADRAS—*concld*

| | R |
|---|---|
| Udipi | 11,699 |
| Coondapore | 8,342 |
| TOTAL MADRAS | 2 13 28 903 |

### BOMBAY

| | R |
|---|---|
| **Bank of Bombay** | 44,52,633 |
| **Reserve Treasury** | 72 37,888 |
| **Ahmedabad** | 6 51 424 |
| Daskrohi | 3 110 |
| Sanaud | 7 351 |
| Dholka | 8 191 |
| Dhanduka | 7 736 |
| Gogo | 18 184 |
| Veramgaom | 21 954 |
| Peantij | 24,968 |
| Morasa | 11 257 |
| Mahikantha | 15,528 |
| **Ahmednagar** | 3 17,921 |
| Nagar | 5 905 |
| Parner | 4 717 |
| Shrigonda | 3 896 |
| Karjat | 1 790 |
| Jamkhed | 3 009 |
| Sheogaon | 13 424 |
| Newasa | 7,487 |
| Rahure | 14 590 |
| Kopargaon | 8 689 |
| Sangamner | 9,521 |
| Akola | 9,991 |
| **Belgaum** | 2 59 850 |
| Chikodi | 1 54,530 |
| Athni | 48 622 |
| Gokak | 65 440 |
| Parasgad | 32 273 |
| Sampgaon | 1 51,455 |
| Khanapur | 59 580 |
| Kolhapur | 48 861 |
| **Bijapur** | 48 718 |
| Indi | 9 746 |
| Sindgi | 33,100 |
| Bagevadi | 33 185 |
| Muddebihal | 34 194 |
| Bagalkot | 1 13 136 |
| Badami | 58 075 |
| Hungund | 70 008 |
| **Bombay** | 13 |
| **Broach** | 3 67 158 |
| Broach | 81 524 |
| Wagra | 14 724 |
| Amod | 21 540 |
| Jambusar | 26 107 |
| Anklesvar | 26 215 |
| **Kolaba** | 82 237 |
| Pen | 55 345 |
| Panvel | 28 444 |
| Roha | 16 820 |
| Mangaon | 20 828 |
| Mahad | 87 961 |
| **Kanara** | 1 82 [illegible]44 |
| Ankola | 1,05 536 |
| Coomta | 35 882 |
| Honore | 94 365 |
| Siddapur | 45,992 |
| Sirsi | 59 746 |
| Yellapur | 77 008 |
| Sup | 55 596 |
| **Dharwar** | 4 40 599 |
| Dharwar | 81,001 |
| Hubli | 1 17 139 |
| Navalgund | 21 470 |
| Gadag | 1 18 586 |
| Bankapur | 20 057 |
| Ranebennur | 69 046 |
| Homgal | 86 205 |
| Karajgi | 36 041 |
| Kalghatgi | 77 514 |
| Kod | 91 747 |
| Ron | 10 586 |

I

***E—*Actual distribution of Cash Balances on 1st April 1889*—concluded.**

**BOMBAY**—*contd*

| | R |
|---|---|
| **Hyderabad** | 2 05 925 |
| Gum | 2 956 |
| Badin | 8 566 |
| Jando Bago | 50 727 |
| Deromahbat | 4 954 |
| Mirpur | 25 676 |
| Jando Allahyar | 14 386 |
| Shahadadpur | 24 795 |
| Hala | 7 272 |
| Sakrand | 6 612 |
| Moro | 661 |
| Nausharo | 42 049 |
| Kandiaro | 11 837 |
| Naro | 12 516 |
| Sanghar | 6 379 |
| Umarkot | 91 583 |
| Chakro | 22 953 |
| Nuthi | 10 579 |
| Diplo | 5 418 |
| Nagor | 27 033 |
| **Kaira** | 86,508 |
| Mahmedabad | 1 00 238 |
| Matar | 1 27 149 |
| Thasra | 71 551 |
| Kapadvanj | 41 427 |
| Nariad | 1 36 699 |
| Borsad | 1 64 407 |
| Anand | 1 52 478 |
| Godra | 1 79 787 |
| Dohad | 76 466 |
| Kalol | 24 150 |
| Pandu Mewas | 1 751 |
| Sankheda Neswas | 1 313 |
| **Karachi** | 4 80 351 |
| Karachi | 3 176 |
| Dadu | 14 246 |
| Johi | 18 614 |
| Sehwan | 23 927 |
| Manjhand | 9 757 |
| Kotri | 13 377 |
| Koheslan | 2 346 |
| Patta | 14 961 |
| Sacro | 13 753 |
| Gohrabari | 10 763 |
| Nurpur Balora | 30 713 |
| Sujawal | 27 980 |
| Jati | 52 224 |
| Shahbunder | 13 301 |
| Keti | 11 509 |
| **Khandesh** | 2 92 547 |
| Dhulia | 2 868 |
| Amalner | 3 742 |
| Erandol | 22 220 |
| Pachora | 16 843 |
| Chalisgaum | 60 353 |
| Pimpalner | 12 811 |
| Nandurbar | 8 995 |
| Taloda | 40 351 |

**BOMBAY**—*contd*

| | R |
|---|---|
| Shahada | 12 248 |
| Sindkheda | 15,471 |
| Shirpur | 10 711 |
| Chopda | 1 22 693 |
| Sawda | 2 03 474 |
| Bhusawal | 34 668 |
| Jalgaon | 96 974 |
| Jamner | 8 582 |
| **Nasik** | 4 08 257 |
| Nasik | 22 065 |
| Sinner | 55 288 |
| Igatpuri | 12 275 |
| Dindori | 11 742 |
| Niphad | 39 672 |
| Chandor | 13 815 |
| Yeola | 19 465 |
| Malegaon | 24 260 |
| Nandgaon | 25 476 |
| Baglan | 22 155 |
| Kalwan | 45 055 |
| Peint | 9 336 |
| **Poona** | 6 92 095 |
| Junner | 43 602 |
| Indapur | 6 964 |
| Khed | 76 567 |
| Sirur | 50 707 |
| Purandar | 24 306 |
| Bhimthodi | 44 999 |
| Haveli | 7 296 |
| Mawal | 15 619 |
| **Ratnagiri** | 1,38,350 |
| Vingurla | 52 124 |
| Malwan | 82 702 |
| Deogad | 26 554 |
| Rajapur | 41 307 |
| Sangameshwar | 30 696 |
| Chiplun | 87 728 |
| Khed | 20 041 |
| Dapuli | 59 732 |
| **Satara** | 1 42 630 |
| Karad | 1 29 335 |
| Walwa | 1 83 290 |
| Satara | 14 119 |
| Wai | 45 453 |
| Janli | 18 603 |
| Khanapur | 48 675 |
| Koregaon | 80 728 |
| Man | 31 7 4 |
| Patan | 58 646 |
| Khalao | 48 699 |
| Tasgaon | 79 501 |
| Mahableshwar | 61 793 |
| **Shikarpur** | 4 02 547 |
| Shikarpur | 37 559 |
| Naushaharo | 12 675 |
| Rohri | 12 577 |
| Ghotki | 16 084 |

**BOMBAY**—*concld*

| | R |
|---|---|
| Mirpur | 4,606 |
| Ubanro | 9 774 |
| Larkana | 16,771 |
| Lahdaria | 1,485 |
| Kambar | 36,999 |
| Ratodero | 4,498 |
| Mehar | 7,276 |
| Nasirabad | 5,867 |
| Kahar | 6 502 |
| Thul | 4,448 |
| Jacobabad | 1 15,015 |
| Kashmore | 65 643 |
| Shahdadpur | 8,259 |
| **Sholapur** | 1 11 790 |
| Barsi | 93 895 |
| Madha | 90,553 |
| Karmala | 89,018 |
| Pandharpur | 74 195 |
| Sangola | 64,021 |
| Malseras | 47,471 |
| **Surat** | 3 43,199 |
| Olpud | 23 861 |
| Charasi | 2 293 |
| Bardoli | 15 036 |
| Jalalpur | 13,037 |
| Chikli | 8,718 |
| Bulsar | 37 319 |
| Pardi | 49 855 |
| Mandvi | 11 032 |
| **Thana** | 45,313 |
| Dahanu | 6 876 |
| Umbargaon | 4 626 |
| Mahim | 9,751 |
| Wada | 9 024 |
| Shahapur | 4 441 |
| Mokhada | 10 720 |
| Murbad | 9 486 |
| Kalyan | 30,048 |
| Bhiwandi | 12 467 |
| Bassein | 10 450 |
| Karjat | 15 552 |
| **Cutch** | 5 38 904 |
| **Kathiawar** | 1,81 927 |
| Wadwan | 7 065 |
| Jetalsar | 11 701 |
| Sangad | 20,844 |
| **Aden** | 3,44 960 |
| Berbera | 13 160 |
| Zaila | 9 387 |
| **Baroda** | 1 39 595 |
| TOTAL BOMBAY | 2 66 30 654 |
| GRAND TOTAL | 13 30,42 219 |

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# The Gazette of India.

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Separate paging is given to this Part in order that it may be filed as a separate compilation

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PART III —Advertisements and Notices by private individuals and Corporations

PART IV —Acts of the Governor-General's Council assented to by the Governor-General:—

Excise (Malt Liquors) Act, 1890.

PART V —Bills introduced into the Council of the Governor General of India for making Laws and Regulations or Reports of Select Committees presented to the Council —

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SUPPLEMENT No. 13.

# PART I

## Government of India Notifications, Appointments, Promotions, &c

### HOME DEPARTMENT

NOTIFICATIONS —PUBLIC

*Calcutta the 24th March 1890*

**No 744**—His Excellency the Governor General is pleased to confer the privilege of private entrée to Government House upon Honorary Assistant Surgeons to His Excellency

*The 28th March 1890*

**No. 758**—During the absence of the Governor-General in Council from Calcutta, the Assistant Secretary to the Government of India in the Legislative Department at the Presidency will have charge of that portion of the Home Department which is left at Calcutta

ESTABLISHMENTS

*The 26th March, 1890*

**No 202**—With reference to Home Department Notification No 136, dated the 3rd March, 1890, the services of Mr C Cuthbertson Officiating Under Secretary to the Government of India in the Home Department are replaced at the disposal of the Government of Bengal with effect from the afternoon of the 20th idem

*The 27th March 1890*

**No 205**—The services of Mr R R Pope Assistant Commissioner 1st grade Assam are replaced at the disposal of the Government of Bengal

**No 209**—The services of Mr M Macauliffe Divisional and Sessions Judge, 1st grade, in the Punjab are placed at the disposal of the Government of Bengal

**No 210**—The services of Mr F J G Campbell, District and Sessions Judge 1st grade in the Lower Provinces of Bengal are placed at the disposal of the Government of the Punjab with effect from the date on which the furlough which he is about to take expires

### MEDICAL

*The 24th March 1890*

No 203 —The services of Surgeon Major G Bomford M D, I M S, Bengal Establishment, are placed at the disposal of the Chief Commissioner, Central Provinces with effect from the 8th April, 1890

### PORT BLAIR

*The 28th March 1890*

No 252—Surgeon Major G P MacKenzie Senior Medical Officer Port Blair, is granted one year s furlough on medical certificate with effect from the 20th February, 1890

### JUDICIAL

*The 25th March, 1890*

No 402-A —The services of Captain C J B H Dressner Bengal Staff Corps, Squadron Officer 2nd Regiment, Central India Horse are placed at the disposal of the Chief Commissioner of the Central Provinces for employment as Cantonment Magistrate, Kamptee

No 403 —The Hon ble L R Tottenham, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for five months and twenty days with effect from the 28th March 1890 or any subsequent date on which he may avail himself of it, together with the necessary subsidiary leave

Home Department Notification No 339, dated 13th March 1890, is hereby cancelled

No 405 —Under the provisions of the Act of Parliament, 24 and 25 Vict Cap 104 Section 7, and in supersession of Home Department Notification, No 329 dated the 12th March, 1890, the Governor General in Council is pleased to appoint Mr R F Rampini Bengal Civil Service, District and Sessions Judge, Burdwan, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Hon ble Mr Justice Tottenham, or until further orders

No 407 —Under the provisions of the Act of Parliament, 24 and 25 Vict, Cap 104, Section 7 and in supersession of Home Department Notification, No 341, dated the 13th March, 1890 the Governor General in Council is pleased to appoint Mr H W Gordon Bengal Civil Service, District and Sessions Judge, Sarun, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence on furlough of the Hon ble Mr Justice Beverley, or until further orders

*The 27th March, 1890*

No 432 —The services of Captain C J Robarts 16th Bengal Cavalry, are placed at the disposal of the Government of Bengal for employment as Cantonment Magistrate of Dinapore

No 434 —The Hon'ble Mr C. H Hill took his seat as Officiating Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 20th March, 1890.

No 437 —APPOINTMENT —Mr J W Neil Bengal Civil Service to officiate as Judicia Commissioner of the Central Provinces, durin the absence on privilege leave of Mr R. J Crosthwaite, or until further orders.

No 439 —Her Majesty has been pleased t appoint the Hon ble Amir Ali, Esq, C I E, Bar rister at Law, to be a Judge of the High Cour of Judicature at Fort William in Bengal

### ECCLESIASTICAL.

*The 24th March 1890*

No 93 —Her Majesty's Secretary of Stat for India has permitted the Reverend C R Tollemache a Senior Chaplain on the Beng Ecclesiastical Establishment to retire from th service, with effect from the 19th April, 1890

No 98 —Her Majesty's Secretary of State fc India has permitted the Reverend M Lamert, Senior Chaplain on the Bengal Establishment t retire from the service, with effect from the 4t May, 1890

*The 26th March 1890*

No 102 —The Ven ble W C Noyes, Arch deacon of Rangoon a Junior Chaplain on th Bengal (Rangoon) Establishment to be a Senic Chaplain, with effect from the 3rd March, 1890

### CENSUS

*The 24th March 1890*

No 56 —The services of Captain R C Ten ple, B S C, on special duty under the Militar Department are replaced at the disposal of th Chief Commissioner of Burma, with effect fro the date on which he is relieved of the speci duty on which he is at present engaged

This supersedes Home Department Notific tion, No 50, dated the 11th March, 1890

C J LYALL,

*Offg Secretary to the Government of India*

## GOVERNMENT OF THE NORTH WESTERN PROVINCES AND OUDH

### REVENUE DEPARTMENT

### NOTIFICATION

*Allahabad, the 24th March, 1890*

No 457—I 505 A —In exercise of th powers conferred by Section 5 of the Schedule Districts Act, XIV of 1874, the Lieutenant Go ernor of the North Western Provinces is please with the previous sanction of the Governor-Ge eral in Council, to extend clauses (c), (d), ( and (f) of Section 257 of the North Wester Provinces Land Revenue Act XIX of 1873, the Province of Kumaun and Garhwal

By Order,

R G WINTER,

*for Chief Secy to Govt N.-W P & Oudh*

## REVENUE AND AGRICULTURAL DEPARTMENT

NOTIFICATIONS—GENERAL

*Calcutta, the 25th March 1890*

**No 301-C.**—During the absence of the Governor General in Council from Calcutta, the Assistant Surveyor General in charge of the Mathematical Instrument Department and Secretary under the Inventions and Designs Act V of 1888 will have charge of that portion of the Revenue and Agricultural Department which is left at Calcutta

PATENTS

*The 26th March, 1890*

**No 665 P**—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888 Copies have been sent to the Governments of Fort St George and Bombay, and the Chief Commissioner of Burma A copy of every specification is open to public inspection, from 11 A.M to 4 P M, at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No 13, Wood Street, upon payment of a fee of one Rupee A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying —

No 91 of 1888 —Carl Haggenmacher Mill Director, of Budapest Hungary, for improved method and apparatus for sifting bolting, sorting grading or separating meal middlings and other like pulverulent or granular materials or produce

No 212 of 1889 —Alois Winkler of 1 Schottenring 2 Vienna in the Empire of Austria, sheet metal printer for an improved manufacture of sheet metal signs

No 249 of 1889 —Ludwig Stromeyer, of Constanz Germany, Manufacturer for an improved method of making cloth water proof, enabling it to keep its natural appearance firmness, and porosity

No 2[illegible]0 of 1889 —George Valentine Morey, of Boston Massachusetts United States of America Broker, for improvements in machines for making heddles or harness for looms

No 289 of 1889 —William Middleton, Manager and William Wilson, Card Manufacturer both of the Card Factory, Liversedge, in the County of York, England for improvements in apparatus for grinding card teeth for carding fibres

No 298 of 1889 —Sir William Thomson Kt, of Glasgow College Doctor of Laws and Professor of Natural Philosophy, in the University and College of Glasgow, in the County of Lanark North Britain, for improvements in valves for water, steam or other liquids or gases

No 325 of 1889 – George Rose, of 70, Wellington Street, Glasgow, Scotland Engineer for improvements in and connected with oil spray lamps for lighting and heating purposes

No 332 of 1889 —Charles Henry Logan Manufacturer of Detroit, in the County of Wayne, and State of Michigan, United States of America, for improvements in Secondary Batteries

No 336 of 1889 – Robert Goodbody, of Upton Clara King's County, Ireland, Jute spinner for an improved method of lubricating engines and separating or softening the incrustation in boilers

No 2 of 1890 —Robert Florent Nenninger Engineer of the City of Newark, County of Essex and State of New Jersey United States of America, for combined smelting and reverberatory furnace, and an apparatus for catching the dust and condensing the fumes from the furnace

No 3 of 1890 —James Holms Pollok, Chemist, of 27, St Vincent Place, Glasgow, Scotland, for improvements in the wet method of extracting gold from ores and in apparatus to be used therewith

J W P MUIR MACKENZIE
*Offg Secretary to the Government of India*

MEDICAL

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CENSUS

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By Order,

R G WINTER,

*for Chief Secy to Govt N W P & Oudh*

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No 249 of 1889 —Ludwig Stromeyer, of Constanz Germany Manufacturer for an improved method of making cloth water proof, enabling it to keep its natural appearance firmness, and porosity

No 260 of 1889 —George Valentine Morey, of Boston Massachusetts United States of America, Broker for improvements in machines for making heddles or harness for looms

No 289 of 1889 —William Middleton Manager and William Wilson, Card Manufacturer both of the Card Factory, Liversedge, in the County of York, England, for improvements in apparatus for grinding card teeth for carding fibres

No 298 of 1889 – Sir William Thomson Kt, of Glasgow College Doctor of Laws and Professor of Natural Philosophy, in the University and College of Glasgow, in the County of Lanark North Britain, for improvements in valves for water, steam or other liquids or gases

No 325 of 1889 – George Rose of 70 Wellington Street Glasgow Scotland Engineer, for improvements in and connected with oil spray lamps for lighting and heating purposes

No 332 of 1889 —Charles Henry Logan Manufacturer, of Detroit, in the County of Wayne, and State of Michigan, United States of America, for improvements in Secondary Batteries

No 336 of 1889 —Robert Goodbody of Upton Clara King's County, Ireland, Jute spinner for an improved method of lubricating engines and separating or softening the incrustation in boilers

No 2 of 1890 —Robert Florent Nenninger Engineer, of the City of Newark, County of Essex and State of New Jersey United States of America for combined smelting and reverberatory furnace, and an apparatus for catching the dust and condensing the fumes from the furnace

No 3 of 1890 —James Holms Pollok Chemist, of 27, St Vincent Place, Glasgow, Scotland for improvements in the wet method of extracting gold from ores and in apparatus to be used therewith

J W P MUIR MACKENZIE
*Offg Secretary to the Government of India*

## FOREIGN DEPARTMENT

### NOTIFICATIONS

*Fort William the 22nd March 1890*

No 461 G—Major C E Yate C S I C M G, Bombay Staff Corps officiating Political Agent of the 2nd class is posted as Political Agent at Thal Chotiali

No 463 G—Surgeon Major A S G Jayakar Indian Medical Service (Bombay) Agency Surgeon at Muscat is appointed temporarily to hold charge of the current duties of the office of Political Agent at Muscat in addition to his own duties *vice* Major C E Yate C S I, C M G with effect from the date of assuming charge and until further orders

*The 26th March 1890*

No 480 G—General Sir H N D Prendergast K C B V C Royal (late Madras) Engineer Resident of the 2nd class and Agent to the Governor General at Baroda is granted privilege leave for three months with effect from the 10th April 1890 or the subsequent date on which he may avail himself of the leave

No 482 G—Lieutenant Colonel F H Jackson, Bombay General List Infantry Assistant to the Agent to the Governor General at Baroda, in charge of the Amreli Mahals is appointed to officiate as a Resident of the 2nd class and as Agent to the Governor General at Baroda with effect from the date of assuming charge and during the absence on privilege leave of General Sir H N D Prendergast K C B V C K E or until further orders

No 1015 I—In exercise of the power conferred by section 35 of the Court fees Act VII of 1870, as applied to the Hyderabad Assigned Districts by Foreign Department notification No 212 J, dated the 24th October 1873 the Governor General in Council is pleased to direct that so much of the notification No 4650 dated the 16th September 1889 issued by the Department of Finance and Commerce under the Court fees Act VII of 1870 section 35 as is specified below shall be deemed to apply to the Hyderabad Assigned Districts —

The preamble, clauses (1) to (19) [both inclusive] clause (35) except the words ' in the Presidency of Bombay or by the Sadr Court in Sind and clause (46) except the words and figures 'or Act XX of 1864 (*an Act for making better provision for the care of the persons and property of minors in the Presidency of Bombay* )

2 The following notifications of the Government of India in the Foreign Department are hereby cancelled, namely —

(1) No 216 dated 11th April, 1884 in so far as it refers to section 35 of the Court fees Act 1870 and directs that clause III of notification No 361, dated 18th April, 1883 shall take effect in the Hyderabad Assigned Districts

(2) No 1926 I, dated 18th May 1888

No 1016-I—In exercise of the power conferred by section 26 of the Court fees Act VII of 1870, as applied to the Hyderabad Assigne Districts by Foreign Department notificatio No 212-J, dated the 24th October, 1873, and c all other powers enabling him in this behalf, tl Governor General in Council is pleased to direc that the provisions (so far as they may be appl cable) of Finance Department notification, N 1522 dated the 20th March, 1885, issued unde the aforesaid section, shall be deemed to hav applied to the aforesaid districts from the 1 April 1885

*The 27th March, 1890*

No 491-G—Captain A F DeLaessöe, C M G C I E Officiating Political Agent of the 3r class is appointed to officiate temporarily as Resident of the 2nd class and Commissioner c Ajmere with effect from the date of assumin charge, *vice* Colonel G H Trevor, and pendin the arrival of Colonel J Biddulph from furlougt or until further orders

Captain P J Melvill Bengal Staff Corps, Off ciating Political Agent of the 3rd class is poste temporarily as Assistant Commissioner c Ajmere

Munshi Bishen Sarup Rai Bahadur, Deput Magistrate of Kekri, is appointed temporaril to hold charge of the current duties of the offic of Assistant Commissioner of Merwara in add tion to his own duties with effect from the dat of assuming charge, and until further orders

No 493-G—Lieutenant A R Barwel Bengal Staff Corps attached to the Deoli Irre gular Force is appointed to officiate as Adjutar of the Malwa Bhil Corps with effect from th date of assuming charge and during the absenc on furlough of Lieutenant A Poingdestre c until further orders

No 495 G—During the absence of the Gov ernor General in Council from Calcutta Captai J H Sadler Bengal Staff Corps officiatin Secretary to the Board of Examiners, For William, and officiating Assistant Secretary t the Government of India in the Legislative De partment will have charge of that portion of th Foreign Department which is left in Calcutta

No 498 G—Surgeon A W D Leahy Indian Medical Service, Bengal is appointed t be Agency Surgeon at Ulwar, with effect fro the 3rd March, 1890, *vice* Surgeon Major T F Mullen M D appointed Medical Officer of th Meywar Bhil Corps

*The 28th March 1890*

No 500-G—Captain J H Leslie Royal Ar tillery, Imperial List, Station Staff Officer, 2nc class Neemuch, is appointed to officiate as temporary measure as Cantonment Magistrate Neemuch, in addition to his own duties, wit effect from the 14th March, 1890, during th absence on privilege leave of Captain F G Alexander, or until further orders

No 503 G—Mr T Price, senior Apothe cary, 1st grade Bengal, is appointed tempora rily to officiate as Civil Surgeon at Sibi, wit effect from the date of assuming charge, *vic* Surgeon R R Weir, and until further orders

No 1033 I—Whereas the Governor Genera in Council has and exercises full jurisdictior

within those portions of land which are occupied, or may be hereafter occupied by the Bengal Nagpur Railway (including the land occupied as stations out buildings, and for other purposes connected with the Railway) which lie within the eastern parts of the Feudatory State of Gangpur and the States of Seraikilla and Khursawan

In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act 1879, and of all other powers enabling him in this behalf the Governor General in Council is pleased to issue the following notification —

(1) All laws for the time being in force in the Kolhan in the Singbhoom District shall be deemed to be in force in the aforesaid land

(2) All Courts having for the time being jurisdiction within the Kolhan of the Singbhoom District shall exercise the same jurisdiction within the aforesaid land

(3) The administration of the police within the aforesaid land shall be vested in the District Superintendent or the officer in charge of the District Police of Singbhoom for the time being who shall exercise within the aforesaid land the same police powers as he may exercise for the time being in the Kolhan of the Singbhoom District in subordination to the same authorities as he may be for the time being subordinate to when exercising these powers within the Kolhan of the Singbhoom District

W J CUNINGHAM

*Offg Secretary to the Government of India*

## FINANCE AND COMMERCE DEPARTMENT

### NOTIFICATIONS

### LEAVE AND APPOINTMENTS

*Calcutta the 28th March 1890*

**No 1478** —Mr A Kensington is appointed Under Secretary to the Government of India in this Department with effect from the date on which he assumes charge

**No 1496** —Mr C J Rivett Carnac Comptroller Central Provinces is granted privilege leave for three months from 1st May, 1890

Mr R N Ray Assistant Comptroller General in charge of outside audits is appointed to officiate as Comptroller Central Provinces during Mr Carnac s absence on privilege leave

### SEPARATE REVENUE

STAMPS

NON JUDICIAL

EXEMPTIONS &c

*The 28th March, 1890*

**No 1462** —Whereas under the terms of the Notification in the Department of Finance and Commerce No 3646, dated the 13th November 1880 the Municipality of Ahmedabad has paid into the Government Treasury the sum of R1,000 as composition for the stamp duty chargeable on a sum of R2,00,000 which the said Municipality was authorised to borrow, and of which a sum of R1 60 000 will be raised by the issue of the undermentioned debentures —

Nos 801 to 1120 dated the 1st November, 1889 of R500 each

in exercise of the powers conferred by section 8 of the Indian Stamp Act I of 1879 the Governor General in Council has exempted the above mentioned debentures from any stamp duty with which they might otherwise be chargeable whether on issue renewal subdivision or consolidation

### SEPARATE REVENUE

POST OFFICE

*The 26th March, 1890*

**No 1486** —From and after the 1st May 1890 the value for which a single letter or parcel can be insured during transit by post will be limited to R(1 000) one thousand

### STATISTICS AND COMMERCE

CUSTOMS

*The 24th March 1890*

**No 107 S** —In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 the Governor General in Council exempts from the export duty to which it is liable under the Indian Tariff Act 1882 all rice exported by sea and entered outwards for either of the French ports of Pondicherry and Karikal or passing by land into either of those settlements

This exemption shall commence on the 1st day of April 1890 and shall continue in force until the 30th day of April, 1890 inclusive

J I FINLAY

*Deputy Secretary to the Government of India*

## MILITARY DEPARTMENT

*Fort William the 28th March 1890*

### APPOINTMENTS

ARMY STAFF

**No 284** —Major H E Penton Bombay Staff Corps 2nd in Command 7th Bombay Infantry to be Inspector of Army Signalling for Madras and Bombay *vice* Major A M Paterson who rejoins his regiment Dated 11th March 1890

COMMISSARIAT TRANSPORT DEPARTMENT

**No 285** —Colonel J L Fagan Bombay Staff Corps Assistant Commissary General, 4th class to be Assistant Commissary General, 3rd class

Lieutenant W J R Wickham Bombay Staff Corps, Deputy Assistant Commissary General 1st class to be Assistant Commissary General 4th class

Lieutenant S W Lincoln Bombay Staff Corps Deputy Assistant Commissary General,

1st class, sub *pro tem.*, to be confirmed in that grade —

With effect from the 26th February, 1890, *vice* Major H S A Fuller Assistant Commissary General, 3rd class, retired

### DISTRICT STAFF

**No 286** —Major General R H Viscount Frankfort de Montmorency, Her Majesty's Service, to command a district of the 1st class, *vice* Major General Sir G R Greaves, K C B, K C M G, appointed Commander in Chief of the Bombay Army Dated 11th March 1890

### ORDNANCE DEPARTMENT

**No 287** —Colonel P Fitz G Gallwey R A, Inspector General of Ordnance, Bengal Circle to be Inspector General of Ordnance, Eastern Circle, Bengal

Colonel C Cowie R A Deputy Inspector General of Ordnance, Bengal Circle to be Inspector General of Ordnance, Western Circle Bengal

Captain L G Watkins R A Assistant to the Director General of Ordnance in India to be Ordnance Officer 3rd class and to be seconded as Assistant to Inspector General of Ordnance, Western Circle Bengal,—

With effect from the 1st April 1890

### STAFF CORPS

**No 288** —The undermentioned officer, having completed eighteen months probationary service is admitted to the Bengal Staff Corps with effect from the date specified subject to confirmation by the Secretary of State for India —

Lieutenant E J Lugard Northumberland Fusiliers Wing Officer on probation, 42nd Gurkha Light Infantry,—28th July 1888

### FURLOUGH AND LEAVE

**No 289** —The undermentioned officers are granted furlough out of India —

Lieutenant Colonel W P Harrison General List, Infantry Deputy Commissioner 3rd grade, officiating 2nd grade North Western Provinces and Oudh, (m c) for one year—199 days under rules IX and XV and the remaining period under rule XIV clause (2) of the regulations of 1868

Lieutenant Colonel C F Hallett Bengal Staff Corps Assistant Commissary General, 2nd class, (m c) for one year —205 days under rules IX and XV, and the remaining period under rule XIV clause (2), of the regulations of 1868

Captain W H E Dobie, R A, Ordnance Officer, 2nd class, (m c) for six months under article 689, Army Regulations, India Volume I Part I

Honorary Lieutenant and Assistant Commissary J Tyler, Commissariat Transport Department (m c) under note 2 to rule VI of the regulations of 1875 (This cancels the furlough granted to him in G G O No 258 of 1890)

**No 290** —The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the staff corps the leave to have effect in India from the date of being struck off duty till the date of sailing the specified period to count from the date of leaving India —

Lieutenant C W Somerset, Bengal Staff Corps, 12th (The Kelat i Ghilzai) Regiment of Bengal Infantry, for one year Pension Service—6th year commenced 30th January, 1890

**No 291** —The undermentioned Warrant Officer is granted leave to proceed out of India on medical certificate under article 920 F Army Regulations, India Vol I Part I the leave to have effect in India from the date of being struck off duty till the date of sailing, the specified period to count from the date of leaving India —

Sub Conductor J Benyon, Ordnance Department, for one year

**No 292** —Lieutenant A H Montagu, Bengal Staff Corps, 21st (Punjab) Regiment of Bengal Infantry, is granted an extension of leave to the 25th October 1889

**No 293** —Colonel C K M Walter, Bengal Staff Corps, is permitted to reside out of India

**No 294** —Lieutenant Colonel G T Morris Bengal Staff Corps has been granted by the Secretary of State for India, an extension of leave (m c) for six months

### LONDON GAZETTE

**No 295** —The following extract is published for general information —

*London Gazette, dated the 4th March, 1890 page 1205*

*India Office 4th March 1890*

The Queen has approved of the following admissions to the Staff Corps made by the Governments in India —

### BENGAL STAFF CORPS

*To be Lieutenants*

Lieutenant Stanislaus Michael Tighe from the East Yorkshire Regiment Dated 26th February 1888 but to rank from 29th August 1885

Lieutenant Frank Rennick, from the North Lancashire Regiment Dated 3rd May 1888 but to rank from 29th August 1885

Lieutenant Francis William Hallowes from the Border Regiment Dated 20th September 1888 but to rank from 25th August, 1886

Lieutenant Henry Lawrence Fleming from the Royal Sussex Regiment Dated 9th May, 1888, but to rank from 10th November 1886

Lieutenant Philip Byron Bohun Forster from the Middlesex Regiment Dated 10th April, 1888, but to rank from 10th November, 1886

Lieutenant Henry John Milnes Macandrew from the Lincolnshire Regiment Dated 30th March, 1888, but to rank from 10th November 1886

Lieutenant Alfred Charles Hickley, from the West Riding Regiment Dated 10th May 1888, but to rank from 8th December, 1886

Lieutenant Arthur Cecil Hamilton Smithett, from the 1st Dragoon Guards Dated 7th April, 1888, but to rank from 29th December 1886

Second Lieutenant Hubert Walter Codrington, from the Liverpool Regiment Dated 9th April, 1888

Second Lieutenant George Rainier de Herriez Smith, from the North Lancashire Regiment Dated 21st April 1888

Second Lieutenant James Masson Wikeley from the Royal Warwickshire Regiment Dated 4th May, 1888

Second Lieutenant Thomas Steward Barton from the 6th Dragoon Guards Dated 8th May, 1888

Second Lieutenant Alfred Percy Browne from the 6th Dragoon Guards Dated 10th May 1888

Second Lieutenant Arthur Charles Malleson Waterfield from the 1st Dragoon Guards Dated 12th May 1888

Second Lieutenant Roger Lloyd Kennion from the King's Own Scottish Borderers Dated 9th June, 1888

Second Lieutenant Henry Tweddell from the West Yorkshire Regiment Dated 2nd August 1888

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## PROMOTIONS

No 296 —Under the provisions of the Royal Warrant of the 10th November, 1881 the name Colonel F E A Chamier Bengal Staff Corps, placed on the list of Major Generals on the Indian Gradation List in consequence of the transfer to the Unemployed Supernumerary List on the 9th February, 1890 of Colonel J Swiney Madras Staff Corps, whose name is borne on the list of Major Generals of the Indian Army

No 297 —The following promotions are made, subject to Her Majesty's approval —

*To be Colonels in the Army*

Lieutenant Colonel Hatley Frere Woodcock Bengal General List, Infantry —27th March, 1890

Captain and Brevet Lieutenant Colonel Norman Robert Stewart, Bengal Staff Corps,—28th March, 1890

## BENGAL STAFF CORPS

*To be Lieutenant Colonel*

Captain Edmund Charles Elliston,—22nd March, 1890

## MISCELLANEOUS LIST

No. 298 —Deputy Assistant Commissary and Honorary Lieutenant Thomas Jamieson, Office of the Inspector General of Artillery in India, to be Assistant Commissary

Conductor H H Beatley, Adjutant General's Office, to be Deputy Assistant Commissary,

Sub Conductor C Manley, Quartermaster General's Office, to be Conductor

Sergeant J McCusker, Chief Warder, Military Prison, Lucknow, to be Sub Conductor,—

With effect from the 23rd December, 1889, *vice* Honorary Captain and Deputy Commissary George Acres, transferred to the pension establishment

## NATIVE ARMY

No 299 —*5th Bengal Cavalry*—

Ressaidar and Woordie Major Shahrāh Khan to be Risaldar and Dafadar Sant Singh to be Jemadar *vice* Sundar Singh, transferred to the pension establishment

Jemadar Shiu darshan Singh to be Ressaidar, and Dafadar Ram Singh to be Jemadar *vice* Kān Singh, transferred to the pension establishment —

With effect from the 13th February 1890

No 300 —*22nd (Punjab) Regiment of Bengal Infantry*—

Jemadar Din Muhammad from the 45th (Rattray's Sikh) Regiment of Bengal Infantry to be Jemadar, *vice* Amir Khan transferred to the pension establishment with effect from the 15th February, 1890

No 301 —*40th Regiment of Bengal Infantry*—

Jemadar Kālicharan Singh to be Subadar and Havildar Jagarnāth Singh to be Jemadar *vice* Baghel Singh *Bahadur* transferred to the pension establishment

Jemadar Hubdār Singh to be Subadar and Havildar Bhajnu to be Jemadar, *vice* Atar Singh transferred to the pension establishment,—

With effect from the 1st January, 1890

No 302 —*45th (Rattray's Sikh) Regiment of Bengal Infantry*—

Color Havildar Nihal Singh to be Jemadar *vice* Din Muhammad transferred to the 22nd (Punjab) Regiment of Bengal Infantry with effect from the 15th February, 1890

## PUNJAB FRONTIER FORCE

No 303 —*4th Sikh Infantry*—

Jemadar Fazl Khan to be Subadar, and Havildar Saif Ali to be Jemadar, *vice* Abbās Khan, transferred to the pension establishment, with effect from the 1st February 1890

## VOLUNTEER CORPS

### APPOINTMENTS

No 304 —*Calcutta Volunteer Rifle Corps*—

Mr John Pearson Vaillant to be Second Lieutenant, *vice* Kellner, resigned

### PROMOTIONS

No 305 —*Calcutta Light Horse*—

The Hon'ble Lieutenant Sir Alexander Wilson, Kt, to be Captain, *vice* Thomas, deceased

### RESIGNATIONS

No 306 —*Northern Bengal Mounted Rifles*—

Captain J C Price resigns his commission

No. 307 —*Calcutta Volunteer Rifle Corps*—

Lieutenant H Wood resigns his commission

## MILITARY WORKS DEPARTMENT

### PROMOTIONS

**No. 308**—With reference to Public Works Department Notifications No 30 dated 21st January, 1890, and No 105, dated 7th March 1890, the following promotions are made in the Military Works Department, with effect from the 1st December, 1889 —

Colonel B Lovett R E, C B, C S I Superintending Engineer 2nd class, to Superintending Engineer 1st class

Major G Hildebrand R E, Superintending Engineer 2nd class, *temporary rank, Supernumerary*, to Superintending Enginee 2nd class, *permanent*

## MARINE DEPARTMENT

### FURLOUGH AND LEAVE

**No 16**—The furlough out of India grante to Captain H S Black, I M, in G G O No 5 of 1889 will have effect from the 11th June, 188 instead of from the 21st May, 1889 as therei stated

E H H COLLEN,
*Secretary to the Government of India*

## MILITARY DEPARTMENT

### NOTIFICATION

*Calcutta the 28th March 1890*

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863 it is notified that reports of the deaths of the under mentioned Commissioned Officers on the dates specified were received in the Military Department between the 22nd and the 28th March 1890 —

| Corps | Rank and Names | Date of Decease | Place of Decease | Testate or Intestate | REMARKS |
|---|---|---|---|---|---|
| 1st Battalion Rifle Brigade | 2nd Lieutenant F W H Somerset | 20th March 1890 | Bareilly | | |
| 2nd Battalion Royal Sussex Regiment | 2nd Lieutenant T C B Green | 22nd March 1890 | Meean Meer | | |
| 4th Battalion King's Royal Rifle Corps | Captain G G H Allgood | 22nd March 1890 | Allahabad | | |

E H H COLLEN,
*Secretary to the Government of India*

## PUBLIC WORKS DEPARTMENT

### NOTIFICATIONS

*Calcutta, the 24th March, 1890*

**No 141**—Mr Charles A Walsh is appointed as a Candidate in class III, grade 4 of the Superior Revenue Establishment of State Railways Locomotive Department and is posted to the establishment under the Director General of Railways for employment on the Oudh and Rohilkhund Railway

**No 142**—Mr W E T Bennett Executive Engineer, 4th grade, *temporary rank*, Central Provinces, is temporarily transferred to Baluchistan

**No 143**—Mr F N Gutersloh is promoted from class I grade 2, to class I grade 1, of the Superior Revenue Establishment of State Railways, Locomotive Department

*The 25th March, 1890*

**No 144**—The following is published for general information —

No 865 G

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT

GENERAL

*Calcutta the 25th March 1890*

**NORTH WESTERN RAILWAY**

**Completion of the bridge over the Chenab River at Sher Shah**

RESOLUTION—The bridge near Sher Shah over the Chenab River having been complete the Governor General in Council desires to recor his appreciation of the successful manner i which this important work has been carried ou

2 This bridge the last link which connec the Sind Sagar Railway with the North Wester Railway, consists of 17 spans of 200 feet wit a head way of 14 feet above high flood leve The 16 piers are founded on double wells sun

about 77 feet below low water There is a com bined roadway for cart and railway traffic the rails being flush with the roadway

3 The cost of the bridge itself is estimated at R25 39,156 In addition to this, R8,00 000 have been provided for the protective works neces sary for training the river and R8 98 000 for the approaches to the bridge and the junction with the North Western Railway at Mozuffer abad The total cost, inclusive of the military defences of the bridge, is R42 70,000

4 The bridge was begun in September 1888 and finished at the end of 1889 so that the time spent in construction was only 16 months The rapidity with which the work was carried out reflects the highest credit on the officers and subordinates employed

5 His Excellency the Governor General in Council desires specially to record his apprecia tion of the services of Mr J R Bell M I C E Superintending Engineer and Engineer in Chief Mr F J F Spring I C F and M I C E the Executive Engineer in charge Rai Sahib Preonath Ghose Executive Engineer Mr J Adam A M I C E, Assistant Engineer Mr R R Giles Assistant Engineer and Mr J Durrand Honorary Assistant Engineer

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ORDER —Ordered that a copy of this Resolu tion be forwarded to the Director General of Railways for information and communication to the Officers concerned and that it be publish ed in the *Gazette of India*

R C B PEMBERTON *Colonel R E*

*Secretary to the Govt of India*

Documents accompanying

*Nil*

No 145 —Mr F E Robertson Superintend ing Engineer, 3rd class temporary rank State Railways is permitted at his own request to re tire from the service with effect from the 21st December 1889

No 146 —Mr W Connan Executive Engi neer, 1st grade Bengal is appointed to officiate as a Superintending Engineer during the ab sence on furlough of Mr H Joll While so offici ating Mr Connan will hold the temporary rank of Superintending Engineer, 3rd class

No 147 —The following appointments are made to the Candidate class of the Superior Revenue Establishment of State Railways Loco motive Department in class III, grade 4 —

Mr Cyril Hitchcock
,, Arthur Barrow
,, Edmond Kearsley Horsfall

No 148 —With reference to Public Works Department Notification No 147 dated 25th March, 1890 the services of Messrs C Hitchcock A Barrow and E K Horsfall, Locomotive Can didates in class III grade 4 of the Superior Revenue Establishment of State Railways are placed at the disposal of the Director General of Railways for employment on the North Western Railway

*The 27th March 1890*

No 149 —The Governor General in Council is pleased to order the following permanent pro motions to and in the classes of Chief and Su perintending Engineers, with effect from the 5th February, 1890 —

| NAMES | From | To |
|---|---|---|
| McNeile Colonel J M R E | Chief Engineer 1st class sub *pro tem* | Chief Engineer 1st class |
| Parker W H | Chief Engineer 3rd class sub *pro tem* | Chief Engineer 3rd class |
| Parker W H | Chief Engineer 3rd class | Chief Engineer 2nd class |
| Walker F B | Superintending Engineer 1st class sub *pro tem* | Superintending Engineer 1st class |
| Cracey Lieutenant Colonel T R E | Superintending Engineer 2nd class, sub *pro tem* | Superintending Engineer 2nd class |
| Ramsay J | Executive Engineer 1st grade (Superintending Engineer 2nd class sub *pro tem*) | Superintending Engineer 3rd class |

No 150 —With reference to Public Works Department Notification No 53 dated the 31st January 1890 Lieutenant Colonel G T Skip with R E held the temporary rank of Chief En gineer, 3rd class from the 30th December, 1889, to the 14th January 1890 inclusive

No 151 —With reference to Public Works Department Notifications Nos 54 and 55 of the 31st January 1890 Mr R A Cordner held the temporary rank of Superintending Engineer, 3rd class from 30th December, 1889, to 1st January, 1890 and Mr A Grant the same rank from 2nd to 14th January 1890

No 152 —In Public Works Department Noti fication No 36 of the 24th January, 1890 for *1st February 1890* read *11th February 1890*, as the date of commencement of the special leave granted to Rai Sahib Ramkissen Mookerjee As sistant Engineer, 1st grade, North Western Pro vinces and Oudh

No 153 —Mr J W Buyers C I E, Superin tending Engineer 1st class sub *pro tem*, and Engineer in Chief Mu Valley State Railway, is granted furlough for eight months under Article 340 of the Civil Service Regulations with effect from the 15th March 1890 or such subsequent date as he may avail himself of the same

No 154 —Mr J W Wright, Superintending Engineer 1st class Punjab is appointed to offi ciate as Chief Engineer and Secretary to the Chief Commissioner of Burma in the Public Works Department with the rank of Officiating Chief Engineer 3rd class during the absence on privilege leave of Lieutenant Colonel W G Cumming R E or until further orders

No 155 —Under section 4 of the Indian Railway Act of 1879 the Governor General in Council is pleased to sanction the use of loco motive engines or other motive power and car riages and wagons to be drawn or propelled thereby on His Highness the Gaikwar's Petlad Railway

No 156 —The services of Mr J A Ryan, Accountant 1st grade and Honorary Assistant Examiner in the office of the Examiner of Ac counts, Mu Valley Railway are placed at the disposal of the Government of Madras for em ployment on the Villupuram Guntakul State Rail way

No 157 —With reference to the Indian Rail ways Act, Act No IX 1890 Chapter I paragraph 3, clause (*b*), published in Part IV of the *Gazette*

*of India* of the 22nd March, 1890 the designation of the principal officer of the North Western Railway is altered from "Director" to 'Manager,' with effect from 22nd March, 1890

No 158—Mr W E Curry, Deputy Examiner of Accounts in the office of the Examiner of Public Works Accounts Burma is appointed to officiate as Examiner of Public Works Accounts, Burma, during the absence of Mr W G Bayly on privilege leave

No 159—Mr W P Godfrey Accountant, 1st grade, in the office of the Examiner of Public Works Accounts, Burma, is appointed to officiate as Deputy Examiner of Accounts during the absence of Mr W G Bayly on privilege leave

No 161—Lieutenant H H Austin R E Assistant Engineer, 2nd grade temporary rank, whose services have been placed temporarily at the disposal of the Public Works Department, is posted to the establishment under the Director General of Railways for employment on the Peshawar Dhakka Survey

No 162—With reference to rule IV of Public Works Department Resolution No 19 A E, dated the 25th January, 1889, it is notified that two vacancies in the Superior Accounts Branch of the Public Works Department will be open to competition at the next examination for admission into that branch of the service

*The 28th March, 1890*

No 167—Mr R G Macdonald Deputy Accountant General and Officiating Under Secretary to the Government of India in the Public Works Department is confirmed in that appointment, *vice* Lieutenant Colonel A G Begbie, R E

No 168—The following promotions are made in the Superior Accounts Establishment —

| NAMES | From | To | Nature of promotion | With effect from |
|---|---|---|---|---|
| Macdonald R G | Examiner 1st class *temporary* | Examiner 1st class | Permanent | The 19th February 1890 |
| Hutchinson F R | Examiner 4th class 1st grade | Examiner 3rd class | Temporary | The 7th March 1890 |
| Macpherson J L | Examiner 4th class 2nd grade | Examiner 4th class 1st grade | Temporary | 19th February 1890 |
| O Donoghue W F | Examiner 4th class 2nd grade | Examiner 4th class 1st grade | Temporary | 19th February 1890 |
| Waller Captain E A R E | Examiner 4th class 2nd grade sub *pro tem* | Examiner 4th class 2nd grade | Permanent | 19th February 1890 |
| Ogden W | Examiner 4th class 3rd grade | Examiner 4th class 2nd grade | Temporary | 19th February 1890 |
| English R A | Examiner 4th class 3rd grade sub *pro tem* | Examiner 4th class 3rd grade | Permanent | 19th February 1890 |
| Harrison A C | Examiner 4th class 3rd grade *temporary* | Examiner 4th class 3rd grade | Sub *pro tem* | 19th February 1890 |
| Balston C R T | Deputy Examiner 1st grade | Examiner 4th class 3rd grade | Temporary | 1st March 1890 |
| Wathen H A D | Deputy Examiner 1st grade | Examiner 4th class 3rd grade | Temporary | 15th March 1890 |
| Browne Captain C A R | Deputy Examiner 1st grade | Examiner 4th class 3rd grade | Temporary | 15th March 1890 |
| Yeats S K L | Deputy Examiner 1st grade sub *pro tem* | Deputy Examiner 1st grade | Permanent | 19th February 1890. |
| Hickie W C | Deputy Examiner 2nd grade | Deputy Examiner 1st grade | Sub *pro tem* | 19th February 1890 |

TELEGRAPH

*The 27th March, 1890*

No 160—The Governor General in Council is pleased to make the following temporary promotions in the Indian Telegraph Department —

| NAME | From | To | REMARKS |
|---|---|---|---|
| Mr R L D Gomperts | Assistant Superintendent class V 1st grade | Officiating Superintendent 3rd grade | *Vice* Mr J A Briggs on furlough |
| Mr M J Brind | Assistant Superintendent class V 1st grade | Officiating Superintendent 3rd grade | *Vice* Mr C B D Marks on privilege leave |

*The 28th March 1890*

No 163—Colonel H A Mallock, B S C, Director General of Telegraphs, who should, under article 684 of the Civil Service Regulations, have vacated his appointment on the 9th April 1889, was granted an extension of his service to the 31st March, 1890 under the authority of Her Majesty's Secretary of State for India General of Telegraphs vacates his appointment, with effect from the 31st March 1890

No 165—With reference to Public Works Department Notification No 164 of this date Colonel H A Mallock is placed on special duty in connection with the Paris Telegraph Conference from the date of vacation of the post of Director General of Telegraphs

No 166—With reference to Public Works Department Notification No 164 dated the 28th March 1890, the Governor General in Council is pleased to make the following permanent promotions in the Indian Telegraph Department with effect from the date of relief of Colonel H A Mallock B S C Director General of Telegraphs in India, who has vacated the appointment —

| NAME | From | To |
|---|---|---|
| Mr W R Brooke | Deputy Director General | Director General |
| Mr J H Lane | Director and Officiating Deputy Director-General | Deputy Director-General |
| Mr S P W V Luke *C I E* | Superintendent 2nd grade and Officiating Director | Director |



# The Gazette of India.

PUBLISHED BY AUTHORITY

CALCUTTA SATURDAY MARCH 29 1890

Separate paging is given to this Part in order that it may be filed as a separate compilation

## PART II

### Notifications by High Court Comptroller General &c

## GAZETTE OF INDIA

### NOTICE

*The 29th March, 1890*

From the 12th April next, till further ..ice, Parts I, IV V, and VI of the ..zette of India and the Weather and ..op Report will be published at Simla ..ter the 5th April, all Notifications and ..ier matter intended for publication in ..ose Parts should be addressed to the ..ficiating Publisher at Simla

*Revised rates from 1st January 1887*

| | Per annum R | a | p |
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| Postage | 5 | 8 | 0 |
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Attention is invited to the Circular Memo of the Government of India Home Department of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day s Gazette

Matter intended for publication in the Supplement should reach the Press not later than Thursday

E J DEAN

*Publisher Gazette of India*

## SURVEY OF INDIA DEPARTMENT—TRIGONOMETRICAL BRANCH

### NOTIFICATION

*Dehra Dun, the 21st March 1890*

No 1—Mr B R Hughes Assistant Surveyor, nd grade Survey of India is granted privilege leave for three months under the provisions of Section ii Chapter XII of the Civil Service Regulations, with effect from the 1 t proximo or such subsequent date as his services can be spared

G STRAHAN, *Lieut Colonel R E*

*Depy Surveyor General*

*In charge Trigonometrical Branch*

## CALCUTTA MINT

### NOTIFICATION

*List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists (Home Department Resolution No 46—1668 82, dated 9th October 1884)*

| Register Number | Description | Metal | Value of each coin R | a | p | Number of coins available for sale | Remarks |
|---|---|---|---|---|---|---|---|
| | *Found in the Jubbulpore District* | | | | | | |
| 97 | Coins of Hashang State of Malwah | Copper | 0 | 2 | 0 | 162 | These coins will be able for sale up to not later than the Sep 1890 |
| | *Found in the Wardha District* | | | | | | |
| 103 | Ahmad Shah Bahadur (Mint Katak) | Silver | 1 | 0 | 0 | 36 | Do do 14th Oct 18 |
| 104 | Ditto (New Nagpur flag and 9) | Do | 1 | 0 | 0 | 18 | |
| 105 | Muhammad Shah (Old Nagpur Symbol—Mint Surat) | Do | 1 | 0 | 0 | 49 | |
| | *Found in the Shapur District* | | | | | | |
| 106 | Saifuddin Hosein Ourlah | Amalgam of silver & copper | 0 | 2 | 0 | 363 | |
| | *Found in the Sialkot District* | | | | | | |
| 108 | Muhammad Shah Emperor of Delhi | Silver | 1 | 0 | 0 | 39 | |
| | *Found in the Shahpur District* | | | | | | |
| 111 | Maizzuddin Muhammad bin Sam Conqueror of India A D 1193 1205 | Amalgam of silver & copper | 0 | 4 | 0 | 249 | Do do 6th Nov 18 |
| | *Found in the Sarun District* | | | | | | |
| 116 | Alamgir Zani (date top right side) | Silver | 1 | 4 | 0 | 7 | |
| | *Found in the Jubbulpore District* | | | | | | |
| | Coins of the Mugal Emperors of Delhi | | | | | | |
| 122 | Muhammad Shah | Silver | 1 | 4 | 0 | 10 | Do do 3rd Dec 1 |
| 123 | Ahmed Shah | Do | 1 | 4 | 0 | 4 | |
| 124 | Alamgir | Do | 1 | 4 | 0 | 6 | |
| | *Found in the Shapur District* | | | | | | |
| 127 | Coins belonging to the reign of Ghiyasuddin Balbon Pathan Sultan of Delhi | Amalgam of copper & silver | 0 | 2 | 0 | 102 | |
| | *Found in the Shahpur District* | | | | | | |
| 128 | Saif ud din Hasan Karlagh A D 1222 | Amalgam of silver & copper | 0 | 2 | 0 | 299 | Do do 6th Feb 18 |
| | *Found in the Tipperah District* | | | | | | |
| 129 | Alamgir Zani Rupees | Silver | 1 | 4 | 0 | 55 | |
| 130 | Shah Allam | Do | 1 | 4 | 0 | 9 | |

CALCUTTA MINT
*The 27th March 1890*

A W BAIRD, *Lieut Colonel, R E,*
*Master of the Mint*

## Statement of the Affairs of the Bank of Bengal for the week ending 25th March 1890

| LIABILITIES | | R a p | ASSETS | R a p |
|---|---|---|---|---|
| Capital paid up | | 2 00 00 000 0 0 | Government Securities | 14 21 832 8 0 |
| Reserve Fund | | 58 00 000 0 0 | Other authorised Investments | 69 31 586 0 0 |
| Public Deposits at Head Office | R a p 81 53 510 14 7 | 1 85 52 686 13 4 | Loans on Government and other authorised Securities | 1 97 72,466 5 6 |
| Public Deposits at Branches | 1 03 99 175 14 9 | | Accounts of Credit on Government and other authorised Securities | 1 20 29 873 6 2 |
| Other Deposits at Head Office and Branches | | 90 46 284 4 2 | Bills discounted and purchased | 1 8( 56 687 6 11 |
| Bank Post Bills &c | | 7 58 565 0 11 | Balances with other Banks | 6,47 195 14 0 |
| Sundries | | 8 78 807 6 9 | Bullion | 5 254 6 4 |
| | | | Dead Stock | 12 35 294 8 3 |
| | | | Stamps | 13 615 9 0 |
| | | | Sundries | 2 67 389 0 5 |
| | | | | 6 03 81 195 0 7 |
| | | | Cash and Currency Notes at Head Office R a p 67 99 538 5 1 | 1,46 55 148 8 7 |
| | | | Cash and Currency Notes at Branches 78 55 610 3 6 | |
| RUPEES | | 7 50 36 343 9 2 | RUPEES | 7 50 36 343 9 2 |

BANK OF BENGAL
*Calcutta the 27th March 1890*

F T LEWIS
*Offg Chief Accountant*

By Order of the Directors
W WESTLAND
*Offg Secretary & Treasurer*

Rate for Demand Loans 11 per cent
Percentage 97

---

## Statement of Silver Balance in the Calcutta Mint for the week ending 26th March, 1890

| | R | R |
|---|---|---|
| Value of silver held in the Mint on account of the Currency Department on the evening of the 19th March 1890 | 21 24 749 | |
| Value of Government silver in the Mint on the same date | 2 12 933 | 23 37 68 |
| ADD— | | |
| Silver received by the Mint during the week on account of the Currency Department | 12 42 170 | |
| Ditto ditto Government | 70 918 | 13 13 088 |
| | | 36 50 770 |
| DEDUCT— | | |
| New coin paid to Reserve Treasury during the week | 1 72 700 | |
| Petty items issued for miscellaneous purposes | | |
| | | 1 72 700 |
| Balance on the evening of the 26th March 1890 | | 34 78 070 |
| The Balance comprises— | | |
| Silver held on account of the Currency Department | 34 53 573 | |
| Ditto ditto Government | 24 497 | 34 78 070 |
| There is in addition awaiting assay— | | |
| Bullion belonging to Private Individuals | 11 44 860 | |
| Ditto ditto Government | | 11 44 860 |

A W BAIRD *Lieut Colonel R E*
*Master of the Mint*

CALCUTTA MINT
*The 27th March, 1890*

## TELEGRAPH DEPARTMENT

### NOTIFICATION

*Calcutta, the 22nd March, 1890*

No 28 —The following officiating promotion in the Superior Establishment of the Indian Telegraph Department is sanctioned, with effect from the 4th March 1890 —

| Name | From | To | REMARKS |
|---|---|---|---|
| J M Coode | Assistant Superintendent 1st class VI 2nd grade | Assistant Superintendent and Officiating class V | Vice Mr W B Melville temporarily promoted to class IV |

H A MALLOCK
*Director General of Telegraphs*

## AGENT TO THE GOVERNOR GENERAL RAJPUTANA

### NOTIFICATIONS

*Abu the 18th March, 1890*

No 1110-G —With reference to Foreign Department Notification No 306 G dated 1st March 1890 Lieutenant H L Showers B S C took over charge of his duties as Officiating Wing Officer and Adjutant of the Erinpura Irregular Force, on the 12th idem

*The 22nd March, 1890*

**No 1207 G**—The privilege leave granted to Colonel F W Boileau, Commandant Deoli Irregular Force, in this Office Notification No 224 C dated 11th February, 1890, is extended to 7th April, 1890

By Order,

E A FRASER, *Major*

*First Asst Agent to the Govr Genl Rajputana*

## CHIEF COMMISSIONER OF AJMERE MERWARA.

### NOTIFICATION

*Abu the 19th March, 1890*

**No 259**—Under Section 68 of Act X of 1882 (Code of Criminal Procedure) the Chief Commissioner of Ajmere Merwara is pleased to invest the Sheristadars Readers or Senior Clerks of the following courts with power to sign all summonses issuing from such courts under the Code of Criminal Procedure —

1 The District Magistrates of Ajmere and Merwara
2 The Judicial Assistant Commissioner of Ajmere
3 The Extra Assistant Commissioner of Ajmere
4 The Cantonment Magistrate of Nusseerabad
5 The Deputy Magistrate of Kekri

By Order

E A FRASER *Major*,

*First Asst to the Govr Genl s Agent Rajputana & Chief Commr Ajmere Merwara*

## MILITARY WORKS DEPARTMENT

### NOTIFICATION

*Simla the 15th March 1890*

**No 7 A**—Captain J Dallas, R E, Assistant Engineer 1st grade is appointed to officiate as Executive Engineer of the Special Defence Division, Bombay, with effect from the 1st January, 1890

G E SANFORD, *Brigdr Genl R E*,

*Inspector General of Military Works*

## DIRECTOR-GENERAL OF RAILWAYS

### NOTIFICATION

*Calcutta, the 22nd March, 1890*

**No 11**—Mr A Peyton, Assistant Locomotive Superintendent class III, grade 4 is appointed to officiate as a District Locomotive Superintendent in class II, grade 4 of the Superior Revenue Establishment of State Railways, during the absence on furlough of Mr G P Spooner, District Locomotive Superintendent, or until further orders

L CONWAY GORDON

*Director General*

## TREASURE TROVE

### NOTICE

It is hereby notified under Section 5 of Act VI of 1878, that, on the 10th January, 1890, the undermentioned three idols, weighing 1,300 seers in all, and of which the aggregate value is estimated at R450 were found underground near a tank in Paimash No 175 measured as Punja Seikul Tidal in the village of Tallavilagam, in Tirutmaipundi Taluq —

| | Weight in seers | Approximate Value. R a p |
|---|---|---|
| One copper idol of Natana Sabapati | 1 000 | 300 0 0 |
| One idol of Upaya Nachiar Amman | 200 | 100 0 0 |
| One idol of Upaya Nachiar Amman | 100 | 50 0 0 |
| | TOTAL | 450 0 0 |

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Tanjore, at his office on the 5th August, 1890, in view to the matter being enquired into and determined according to law

E GIBSON,

*Collector of Tanjore*

TANJORE

*The 18th March 1890*

## SURVEY OF INDIA DEPARTMENT PUBLICATIONS FOR SALE

Metric Weights and Measures and other Tables price R1 8 obtainable at the Surveyor General s Office No 13 Wood Street Calcutta

Descriptive Catalogue of Instruments available at the Mathematical Instrument Office No 15 Wood Street Calcutta price R2

Tide Tables for the Indian Ports for the year 1890 (also January 1891)—

Part I Western Ports *viz*—Aden Kurrachee Okha Point and Beyt Harbour (mouth of Gulf of Cutch) Kathiwadar Bhavnagar Bombay Mormugao (Goa) Karwar Beypore Cochin Tuticorin Galle and Colombo (Ceylon) and Paumben Pass (Island of Rameswaram) Price R 2

Part II Eastern and Burma Ports, *viz*—Negapatam Madras Cocanada Vizagapatam False-Point, Dablat (Saugor Island) Diamond Harbour Kidderpore (Calcutta) Chittagong Akyab Elephant Point Rangoon Amherst Moulmein and Port Blair Price R 2

| | |
|---|---|
| Aden pamphlet | Price As 8 |
| Kurrachee pamphlet | „ 8 |
| Ditto Sheet | 8 |
| Okha Kathiwadar and Bhavnagar pamphlet | R 1 |
| Bombay pamphlet | „ As 8 |
| Ditto Sheet | „ „ 8 |
| Mormugao and Karwar pamphlet | „ „ 12 |
| Tuticorin Galle Colombo and Paumben Pass pamphlet | „ R 1 |
| Madras pamphlet | „ As 8 |
| Ditto Sheet | „ „ 8 |
| Hooghly River Sheet | „ R 1 |
| Chittagong pamphlet | As 8 |
| Rangoon River pamphlet | „ „ 12 |
| Ditto Sheet | „ „ 12 |
| Moulmein River pamphlet | „ 12 |
| Port Blair pamphlet | „ „ 8 |

These can be purchased either directly from the Office of the Tidal and Levelling Party, Survey of India, Poona or from the following Agents —

Messrs Thacker Spink and Company, Calcutta, Messrs Thacker and Company Bombay,

he Manager, *Times of India* Bombay the Port Officers at Moulmein, Chittagong, False Point, Cocanada, Madras Negapatam Paumben uticorin, Colombo, Galle Cochin Calicut Mangalore and Aden the Vice Chairman Port ommissioners, Rangoon, and the Chairman, Port Trust Kurrachee

M W ROGERS, *Lieut Col R E*,

*Assistant Surveyor General*

*In charge Surveyor General s Office*

## POST OFFICE

### NOTIFICATIONS

*Unclaimed Letters held in the Calcutta General Post Office on 25th March 1890*

| | | |
|---|---|---|
| Canadian Pacific Railway and Steam Ship Company Agent of | Dame S | Richards L |
| | Dalton John S | Speed & Co |
| | Dick W B | Wetherill S |
| | Latape E D & Co | Wedderburn |
| Carleton Sydney & Co | Reid Mrs (Wool merchant) | William |
| hen A M | | |

*Letters marked Care of Post Office*

| | | |
|---|---|---|
| aldwin W H | Hamilton C J | O Mealy Capt D Oyly |
| erflafcom F | Handcock J C | |
| ss A H | Hardy Mrs M | Payne E H |
| aham F | Haye G Irvine | Penn Mrs |
| itten W | Hewett F J | Fette Edward |
| own W | Higgins C C | Phillips Mrs G |
| owne A D | Hgath Mrs M | Platts Mrs S K |
| arnett Mrs | Horus M ss M L | Potoke Count J |
| rbery Lady | Howard Dr B | Powell F |
| yley H | Humphreys Mrs H | Prenter Miss |
| armetaut M | Hunter H C | Ranc t F deM |
| hatterton Joseph | Jackso Mrs C N | Ranken Bayne |
| ose Henry | Jackso S J | Rennrick F B M |
| oper H J | Johan essen O C | Rishworth Mrs |
| oper W | Kinnaird F | Robertson John |
| Rocha B F | Kob s J D | Robinson G |
| uglas G P H | Lach R | Rosenstern Otto |
| aketo d A | Lamb F G | Roskell Richard |
| alo Viscount | Lamb Miss Kate | Ross J D |
| mond G F | Langer J O | Russell Donald |
| ott K | Linton C E | Rutte Dr G H |
| more John S | Livesey Thomas | Searle F W |
| rgusson J H & o | Long W | Stebbing Capt A E |
| | Mackenz e J | She m n John |
| schhaker F | Major A | Shworth T K |
| bes James | Mathewson F | Thompson D |
| shaw H | Matthews J R | Thomson Captain W A |
| aser Miss Flo. | Maxwell Sir J S | |
| ancis A M | May J J | Uphill T |
| ancis, Mrs R | McSmith D | Urste Johan |
| atsman Charles | Menezis Mrs C | Walter Amherst |
| ord H J | Menzies C | Walter F |
| lett Capt T E | Morgan M s R | Warry W |
| ver W E | Morshead L | Weatherels Harry |
| es W W | Newby C R A | |

*Registered Letters*

| | | |
|---|---|---|
| iodetti, A | MacLeod D J | Maitland W |
| vis W N | | |

*Unclaimed Letters held in the Bankshall Post Office on the 24th March 1890*

| | | |
|---|---|---|
| ton, Mrs Mary | Ferguson H F | James, C W |
| kner J W | Fleescher T | Robertson J |
| lter, A | Haddon A | Rodrigues A L |
| lkines, G H | Henderson W | Wilker H F |

E HUTTON

*Presidency Postmaster Calcutta*

*The 29th March 1890*

### SEA AND FOREIGN MAILS

| Mails for | Date of closing at Calcutta | Route by which despatched |
|---|---|---|
| | 1890 | |
| Egypt Europe America Cape Colonies through United Kingdom | 1st Apl | Per P & O Str from Bombay |
| Ditto (Book Post and Patterns) | 31st Mar | Ditto |
| Mauritius Mahé (Seychelles) and Réunion | 1st Apl | Ditto |
| Ceylon, Straits Settlements Netherlands India Labuan Bangkok (Siam) Philippine Islands China and Japan | 7th | Ditto |
| Australia New Zealand and Tasmania | 7th | Ditto |
| Madras and Colombo | 2nd | Per P & O Str *Nepaul* |
| Straits China and Japan | 8th | Per Steamer *A Apcar* |
| Rangoon and Moulmein | 1st | Per Steamer *Rajpootana* |
| Ditto ditto | 4th | Per Steamer *Palitana* |
| Akyab Kyaukpyu Sandoway and Rangoon | 2nd | Per Steamer *Coconada* |
| Colombo | 1st | Per Steamer *Orion* |
| Adelaide Melbourne Sydney and Brisbane | 2nd | Per Steamer *Nerbudda.* |
| Zanzibar and Mombassa | 2nd | Per Steamer *Madura* |

*N B*—The letter box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P M precisely after which only Inland letters and papers fully prepaid and bearing an extra postage stamp of half anna will be received up to 7 3 P M

On the day of despatch of the Mail for Europe the letter box for Foreign articles will be cleared for the last time for articles without the late fee at 8 P M and letters and papers will be received up to P M On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 7 P M and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7 30 P M for despatch by any Foreign Mail despatched the same night

E HUTTON,

*Presidency Postmaster Calcutta*

## GOVERNMENT CINCHONA FEBRIFUGE

This preparation is an efficient substitute for quinine and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time from the Superintendent Botanical Garden Calcutta *for cash only* at the following rates—per four ounce tin, *R3 14* per eight ounce tin *R7-4* per pound tin *R14* The general public can be supplied by the Superintendent Botanical Garden *for cash only* at the under noted rates—per four ounce tin *R4 14* per eight ounce tin *R9 4* per pound tin *R17 8* This medicine is also sold by the principal European and Native druggists in Calcutta. Postage four annas per four ounce tin, eight annas per eight ounce tin, and twelve annas per pound tin in addition to the foregoing rates

گورنمنٹ سنکونا فبری فیوج

یہہ دوا کونینانوں کا عمدہ بدل هی اور کلکتہ کے بوٹانکل گارڈن یعنے کمپنی باغ کے سوپرنٹنڈنٹ صاحب سے خرایک معلوم

سرکاری واسطے سرکاری کام اور خیرخواہ کے اور جو کوئی ایک مقعت
نسں بوند خرید کرنے والا ہو وہ نقد خرید کرنے کی شرط پر
نیچے کے لکھے ہوئے بہو سے خرید نوسکتا ہی یعنے —
چار اونس کے نیچے کے عں روپی چودہ ا‍ے و ا ٹھ اونس کے
د ں کے سات روپی چار اے و یک پونڈ کے عں کے چودہ روپی

اور وام الدسم وہانکل کاوس یعنے فی مي نام کے
و و دند صاحب سے بھیمں بعد نیچے کے لکھے ہوئے بھا سے
خرید کو سکتے ہیں یعنے — چار اونس نیں کے چار روپی چودہ
اے ا ٹھ اونس کے عں کے نو روپی چار اے ایک پو ڈ کے
عں کے ستر ا روپی ا ٹھ آے

یہ دوا کلکتہ کے بڑے بڑے والیتی او سب دوا خانوں میں
بکتی ہی ماسواے مد مدوزہ بالا کے محصول ڈاک جو
الونس نیں کے چار اے ا ا ٹھ اونس کے عں کے ا ٹھ اے و
دو ایک پوند کے عں کے دا ٹ اے

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## METEOROLOGICAL PUBLICATIONS FOR SALE

At the Meteorological Office, No 5 Russell Street also at Messrs Thacker Spink & Co at the prices specified below —

**Report on the Meteorology of India in 1875** 4to 89 page text 297 pages tables 3 charts. R6
**Report on the Meteorology of India in 1876** 4to 97 page text 34 pages table 3 charts R5
**Report on the Meteorology of India in 1877** 4to 193 page text 37 page tal l 3 ct ts R6
**Report on the Meteorology of India in 1882** 4to 152 p ge text 298 p ge tables 5 l ts R6
**Report on the Meteorology of India in 1883** 4to 15) page text 3 5 pages tables 9 ( l a ts R5
**Report on the Meteorology of India in 1884** 4to 153 page text 3 5 page tabl s 4 chait R6
**Report on the Meteorology of India in 1885** 4to 202 pages text 315 p g t l le 4 a t R8
**Report on the Meteorology of India in 1886** 4to 228 page text 322 pag tables 5 arts R8
**Indian Meteorological Memoirs** Vol I Part I 4to 11f p ge 9 pl te R2 8
**Indian Meteorological Memoirs** Vol I Part II 4to 6 pag s 4 plat R 5
**Indian Meteorological Memoirs** Vol I Part III 4to 8( pages, 2 plates R -8
**Indian Meteorological Memoirs** Vol I Part IV 4to 62 pag s 8 plat s R
**Indian Meteorological Memoirs** Vol I Part V 4to 57 pag s plat R1
**Indian Meteorological Memoirs** Vol I Part VI 4to 62 pag R1 5
**Indian Meteorological Memoirs** Vol II Part I 4to 76 pages 0 plat R
**Indian Meteorological Memoirs** Vol II Part II 4to 09 pag s 3 plates R 5
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**Indian Meteorological Memoirs** Vol IV Part II 4to 80 pages 4 plat R
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**Indian Meteorological Memoirs** Vol IV Part IV 4to 97 pages 4 plates R3
**Cyclone Memoirs** Part I demy 43 pages 6 plates R1
**Report on the Vizagapatam and Backergunge Cyclones** October 1876 4to 87 pages 4 plates R4
**Report on the Madras Cyclone of May 1877** 4to pages text 97 pages tables 5 plates. R2-8
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**Rainfall Map of India** (i two sheets scale 64 miles to inch) show ng the annual distribution of rainfall (in colo R3
**Register of Original Observations** of six stations in I for each of the years 1879 to 1887 co rected and redu Each year R2-8
**The Indian Meteorologist s Vade Mecum** Part I [Inst tions to Observe s ] R3
**The Indian Meteorologist s Vade Mecum,** Part II [ Meteo logy of I dia] R
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## PART III

### Advertisements and Notices by Private Individuals and Corporations

### PROMISSORY NOTES

#### Stolen

The Government Promissory Note, No 063548 of 1879, of the 4½ per cent loan of 1879 dated the 15th of September 1879 for Company's R2,500 standing in the name of Mrs Sarah Stevenson, the proprietress by whom it was never endorsed to any other person Payment of the above note and interest thereupon have been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate in favour of the proprietress

JOHN GABRIEL B A, *Pleader*

*Attorney for Mrs S Stevenson*
*Kuttra Allahabad*

ALLAHABAD

*The 4th February 1890*

#### Destroyed

The Government Promissory Notes, Nos 042456, 042457 042458, and 031472 and 031473 of the 4½ per cent loan of 1879, aggregating R4 000 originally standing in the names of Bunseelall Abeerchund Rai Bahadur, and the Bank of Bengal, respectively, and last endorsed to C J Quadros, the proprietor, by whom they were never endorsed to any other person Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicates in favour of the proprietor, after two years from date of last advertisement

C J QUADROS,

*Bhaugulpore*

#### Destroyed by White-ants

The Government Promissory Notes, Nos 039004, 039005 and 039094 of the 4½ per cent loan of 1879, for R100 each, originally standing in the name of the Agra Bank, Limited, and lastly endorsed to Luckmidass Amerchund and Hurcooverbaie, and Note No B—139141 of the 4 per cent loan of 1865, for R1 000, originally standing in the name of the Bank of Bombay and lastly endorsed to Luckmidass Amerchand and Hurukhbaie widow the proprietors, by whom they were never endorsed to any other person Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest and for the issue of duplicates in favour of the proprietors, after two years from date of last advertisement

RAMJI JEFNA

*Constituted Attorney for Luckmidass Amerchand*
*Hurcooverbaie and Hurukhbaie Widow*
*Residence—Bhuleshwar in Sh tt Culli and iss*
*Kirparam s Chawl No 5*

BOMBAY

*The 28th February 1890*



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## PART IV

### Acts of the Governor General's Council assented to by the Governor General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th March 1890 and is hereby promulgated for general information —

### ACT NO XIII OF 1890

*An Act to amend the Excise Act 1881 and the Bengal Excise Act 1878 and to apply to Malt Liquor certain provisions of the Sea Customs Act 1878 respecting Spirit*

WHEREAS it is expedient to amend the Excise Act, 1881 and the Bengal Excise Act 1878 and to apply to malt liquor certain provisions of the Sea Customs Act, 1878 respecting spirit It is hereby enacted as follows —

Title and commencement

1 (*1*) This Act may be called the Excise (Malt Liquors) Act 1890 and

(*2*) It shall come into force at once

*Excise Act 1881*

Insertion of new section after section 7 Act XXII 1881

2 After section 7 of the Excise Act 1881 the following shall be inserted namely —

Duty on fermented liquor

"7A No fermented liquor shall be removed from a brewery licensed under section 5 until—

(*a*) duty has been paid thereon at the rate for the time being leviable under the Indian Tariff Act, 1882, on like liquor imported by sea into any part of British India except Aden and Perim or at such lower rate as the Local Government having regard to the circumstances of the brewery or of the local area in which the brewery is situate may from time to time prescribe, or

(*b*) a bond for such duty has been executed

Substitution of new section for section 8 Act XXII 1881

3 For section 8 of the said Act the following shall be substituted, namely —

Power to make rules as to distilleries and breweries licensed under section 5

"8 The Chief Revenue authority may from time to time make rules as to—

(*a*) the granting of licenses for distilleries stills and breweries under section 5,

(*b*) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work

(*c*) the size and description of the stills in such distillery

(*d*) the storing and passing out of the spirit made in such distillery or of the fermented liquor made in such brewery, and the contents of the passes

(*e*) the inspection and examination of such distillery or brewery and the warehouses connected therewith, and of the spirit or fermented liquor made and stored therein

(*f*) the furnishing of statements of the spirit and the stills coppers, casks and other utensils in such distillery, or of the fermented liquor and the mashtuns, underbacks, wort receivers coppers heating tanks coolers and collecting fermenting and other vessels in such brewery

4 To sub section (2) of section 23 of the said Act, as amended by Act II of 1887, the following shall be added namely —

Addition to section 23 (2) Act XXII 1881

or such lower duty as the Local Government having regard to the rate or rates of duty for the time being leviable under clause (a) of section 7A, may from time to time prescribe '

5. In clause (b) of section 36 of the said Act the words, figure and letter or section 7A shall be inserted after the word and figure section 7 , and the words or any fermented liquor from a brewery ' after the word 'distillery

Amendment of clause (b) of section 36 Act XXII 1881

*Bengal Excise Act 1878*

6 In section 18 of the Bengal Excise Act 1878 as amended by the Act of the Governor General in Council No IX of 1885 the words ' or fermented shall be inserted after the word spirituous wherever that word occurs, and the words or brewery after the word 'distillery

Amendment of section 18 Bengal Act VII 1878

7 In section 19 of the said Act as amended by the Act of the Lieutenant Governor of Bengal in Council No IV of 1881, the words "or fermented" shall be inserted after the word "spirituous" in both the places where that word occurs

Amendment of section 19 Bengal Act VII 1878

8 Nothing in either of the two last foregoing sections shall affect any Act passed by the Lieutenant Governor of Bengal in Council after the commencement of this Act

Effect of two last foregoing sections on legislative authority of Bengal Council

*Drawback of Excise duty on Export of Malt Liquor*

9 The provisions of section 150 of the Sea Customs Act, 1878, with respect to the allowance of a drawback of excise duty paid on spirit manufactured in British India and exported to a foreign port and with respect to the regulation of the drawback by the quantity of such spirit, shall apply also so far as they can be made applicable to fermented liquor made in British India from malt and so exported and to the drawback of the excise duty paid on such liquor

Application of provisions of section 150 Act VIII 1878 to malt liquor

S HARVEY JAMES
*Secretary to the Government of India*



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Separate paging is given to this Part in order that it may be filed as a separate compilation

## PART VI

Debates of the Legislative Council of His Excellency the Governor General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT CAP 67

The Council met at Government House on Friday, the 21st March 1890

PRESENT

His Excellency the Viceroy and Governor General of India, G C M G, G M S I, G M I E, *presiding*
His Excellency the Commander in Chief, Bart, V C, G C B, G C I E, R A
The Hon'ble A R Scoble, Q C, C S I
The Hon'ble Sir C A Elliott, K C S I
The Hon'ble P P Hutchins, C S I
The Hon ble Sir D M Barbour, K C S I
The Hon'ble Syud Ameer Hossein C I E
The Hon'ble Rájá Durga Charn Laha, C I E
The Hon'ble G H P Evans
The Hon ble Maung Ôn, C I E A T M
The Hon'ble Muhammad Ali Khan
The Hon'ble R J Crosthwaite
The Hon'ble Sir Alexander Wilson, Kt
The Hon'ble F M Halliday
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar C I E

### GUARDIANS AND WARDS BILL

The Hon'ble MR SCOBLE moved that the Report of the Select Committee on the Bill to consolidate and amend the law relating to Guardian and Ward be taken into consideration

The Hon'ble RAO BAHÁDUR KRISHNAJI LAKSHMAN NULKAR said — I beg leave to make one or two observations on the general policy which the Indian

Legislature has to follow in steering clear of difficulties presented by the different religions, and the multiplicity of social and domestic customs to be found among the different races, communities, castes and tribes into which the Indian populations are divided These difficulties assume a more or less practical form in the actual administration of the laws passed here, when these touch the dividing line between questions of personal and property rights on the one side and the religious and social or domestic customs and usages having the force of law on the other Two of the measures which this Council has had to deliberate upon during the present session furnish apt illustrations of the difficulties I am alluding to, namely, the Charitable Endowments Bill (now Act VI of 1890) and the Bill now under consideration relating to guardian and ward In both a more efficient safeguard had to be provided for a certain description of public and personal properties without unduly interfering with the religious, social and domestic institutions or susceptibilities of the people concerned The criticisms which gathered round these Bills elicited opinions almost diametrically opposed to each other, the one representing that the measures did not go far enough and the other expressing doubts whether they might not be said to be going too far for the necessities of the case In the first instance, while one party expressed the desire that malversation of even religious endowments should be prevented by the Executive Government undertaking their direct management the other strongly advised strict adherence to the policy of avoiding all connection between District officers and such management As regards the Bill under consideration the questions involved are even more complicated, and consequently the criticisms are not less divergent It was suggested by some that all guardians should be compelled to place themselves entirely under the direct executive control of the Civil Courts and those Courts should be further empowered to interpose by taking part in the management on behalf of minors when they are members of undivided Hindu families, while others pointed out the danger of such provisions which were further shown to be unnecessary in the presence of other less objectionable remedies provided by the existing law And thus it required quite four years of correspondence and consideration to find a safe way as far as it was possible out of all these difficulties It seems to me that in considering both these measures the Select Committees have, so far as they could steered clear of the dangers both of over legislation and of unnecessary interference with delicate questions of religious, social and domestic concerns of the people, the general laws relating to the points raised being considered sufficient to meet the contingencies brought to notice If the parties concerned fail to avail themselves of the ample remedies already provided such failure is traceable to lack of public spirit and a proper sense of duty on their part These considerations are peculiarly apposite as regards various topics of social reform which have of late been exercising the minds of my countrymen While the activities and agitations which are going on for some time past in the different parts of India are healthy signs of the awakening of the Hindu mind to a sense of responsibility on the all-important subject of social reform, the calls for special legislation now and then made deserves a mature and sober consideration on the part of those who make them As a general proposition, it is undeniable that in India the interests of minors and women call for special protection and the statute book presents evidence of the attempts made from time to time to adequately safeguard those interests If it could be shown that after actual trials the existing legal remedies are not found sufficient to prevent the authority of parents and heads of families from being flagrantly and criminally abused, it seems to me that an appeal to the Legislature for further help would be appropriate But the fact must never be lost sight of that, while in these days the laws of a country may provide remedies against abuse of the authority in question, it is for the intelligent, influential and public spirited citizens to see that these remedies are fully and timely resorted to, and found to be defective, before calling for amendment or blaming Government for the existence of the alleged defects, because the path of the Legislature in successfully handling these delicate matters is no smoother than that of the active social reformer in the presence of the diversity of opinions strongly held and persisted in with phenomenal tenacity by all parties to the controversy"

The Hon'ble MR EVANS said —"The Hon'ble Member in charge of the Bill

has so thoroughly laid before the Council on the last occasion, when presenting the Report of the Select Committee, the whole history of the main provisions of the Bill, that it is unnecessary for me to follow him upon those points I desire only to say that, so far as this is a Bill for consolidating the existing provisions, I hope it will be useful in that it gathers them together to a great extent in one Act As for the remainder, it has been an exceedingly arduous task for the Select Committee, as has just been pointed out to steer clear of the great difficulties connected with this question On the one hand, they had to provide sufficient safeguards for the persons and properties of minors, and, on the other to avoid disturbing the habits and feelings of the Native community, and also they had to avoid giving fresh facilities for a most undesirable class of harassing litigation in which infants are used as pawns on the chess board of litigation in order to harass adult members of the family They also had to avoid, so far as possible, throwing upon the District Courts large and responsible duties which they have no practical machinery for performing The task has been a difficult one, and the Select Committee have endeavoured to meet it in the most practical manner they could What success they have achieved can only be discovered by the working of the Act The success of the Act very much depends upon the discretion with which it may be worked by District officers I hope the powers which have been given to the High Courts for assisting the District officers in the exercise of their discretion by means of rules will prove of aid to them If the Act is worked with discretion by District officers, I hope it may prove successful"

The Hon'ble RÁJÁ DURGA CHARN LAHA said —

"I was a member of the Select Committee which considered the Bill There were two important points upon which there was considerable difference of opinion A Committee of the Hon'ble Judges of the Calcutta High Court was of opinion that without compelling a *de facto* guardian in every case to come to the Court for appointment or a declaration of his title, the Bill should be so framed as to make it necessary for guardians of large estates to place themselves under the supervision of the Court It is clear from this statement that the Committee of the Hon'ble Judges thought that it was not absolutely necessary for a guardian in the interests of a minor, to resort to the Court in all cases By not resorting to the Court the guardian is free to act on his own responsibility without being hampered with the obligation of making references and applications to the Court for orders regarding every small matter and he is left in a great measure to act on his own discretion With all deference to the opinion of the Hon'ble Judges, no legal check should, I think, be devised to harass him in the management even of a large estate under his charge The only way in which he could be made to place himself under the control and supervision of the Court would be to compel him to submit periodical accounts It is only in the case of dishonest guardians that such a safeguard would be necessary Provision is made in the Bill to guard against such contingencies Sections 36 and 37 provide that all guardians and their heirs are liable to the minor for acts done by the guardian, whether appointed and declared or not, and the Bill gives the Court power to remove a guardian for any wrongful acts These provisions, I submit, are sufficient to protect the interests of minors whenever their guardians act in a dishonest or wrongful way In the case of honest and conscientious guardians any interference by the Court with their management would only tend to cripple their usefulness These *de facto* guardians act as a rule without remuneration and to harass them with a liability to file accounts would be to dissuade them from taking upon themselves the trust The consequence would be that in a large number of cases inferior persons of doubtful honesty would be entrusted with the management of these estates while subjecting them to increased expense The value of the advantage which a minor's estate often derives from the supervision of a guardian, who would only undertake the trust out of regard to the ward, cannot be overrated No paid agency could do the work of management so efficiently as he would He would not accept the trust if he were to be troubled with Court interference and to prevent him from undertaking the work would be to do a great injury to the minor's estate Under the circumstances,

it would have been injudicious, in my opinion, to frame the Bill in such a way as to compel a *de facto* guardian even of a large estate to place himself under the control and supervision of the Court

"Opinions were also divided as to the expediency of making a provision in the Bill relating to the appointment of guardians in cases in which the interests of minor members of undivided Hindu families are concerned In undivided Hindu families it is generally, or rather invariably, the next friend of the minor who becomes his guardian It is either the mother, brother or uncle who undertakes the trust These persons are particularly interested in the well being of the estate for the benefit of the minor, and, as a rule, they do their duty to the satisfaction of all parties It may certainly happen sometimes that such persons may be dishonestly inclined, and in these cases the Court, on satisfactory proof, has the power to compel them to render accounts or to remove them from the management These remedies, I submit, ought to be sufficient to protect the interests of minors when they are in peril To put in a stranger as a guardian of a minor in a joint Hindu family would simply be to destroy the family union and thus inflict great injury upon all members of the family The family is so constituted that, if a foreign element be introduced into it, it will lead to the destruction of the peace, harmony and happiness of all members thereof It was for these reasons that section 20 of the original Bill has been omitted, and I am glad it was

"It is my firm belief that the Bill as revised by the Select Committee, will well protect the interests of minors There may be individual cases of loss and hardship, but on the whole the advantage, I do not hesitate to say, would far outweigh the disadvantage which may be apprehended"

The Hon'ble SYUD AMEER HOSSEIN said —"As one of the members of the Select Committee who sat on this Bill in the year 1887 as well as in this year, I beg, with Your Excellency's permission, to say a few words

"I congratulate the Hon'ble the Law Member on his bringing the labours of the past four years to a successful close In my humble judgment the great merit of this Bill lies in the fact that it is of a permissive character While it gives guardians every inducement to place themselves under the control of the Court, it does not compel them to do so

"The saving clause contained in section 6 guarantees that in the appointment of guardians due regard will be paid to the personal laws of Hindus, Muhammadans, and other sections of the communities residing in this empire, while section 12, sub section (2), makes provision for due observance of the customs and manners of this country on the occasion of the production of a respectable female minor before such person as may be appointed by the Court

The provision of section 53 will, I hope sufficiently guard against abuses arising from vexatious suits which may be brought on behalf of minors by persons calling themselves the next friends of the said minors

"With these remarks I beg to support the Bill"

The Motion was put and agreed to

The Hon'ble MR SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to

## RAILWAYS BILL

The Hon'ble MR SCOBLE also moved that the Report of the Select Committee on the Bill to consolidate amend and add to the law relating to Railways in India be taken into consideration He said —

"The first observation that I have to make regarding this Bill is that it is of general application It extends to all railways in British India, whether belonging to the State or to Companies A claim has been made by some of the older Guaranteed Companies to have a clause inserted that nothing in the Act should affect existing contracts between the Government and those Companies in the particulars for which such contracts expressly provide, and this claim has received the support of very high authority But, upon careful consideration, the Select Committee decided not to introduce such a clause into the Bill

When I laid the draft before the Council in October, 1888, I stated that in framing the Bill care had been taken to maintain the provisions of those contracts so far as they are consistent with a due regard to the public interest, and in the Bill, as amended by the Select Committee, this condition has been scrupulously observed Indeed, I am not sure that in our anxiety not to interfere with vested rights we have not given a more liberal interpretation to some of the provisions of these contracts than a Court of law would have done and I think it will be found, upon a candid examination that there is nothing in the Bill to affect injuriously the contract rights of the Companies so as to give them any reasonable ground of complaint

"It would be improper for me to occupy the time of the Council by a minute examination of these contracts, but I may say that, in regard to four Companies the contracts provide that they shall carry on the business of carriers of goods and passengers in accordance with the provisions of the law of India for the time being in regard to five others the contracts contain a clause barring claims in respect of the prejudicial effect upon the undertaking or the profits thereof of any Act of the Indian Legislature of general applicability for the time being in force, and in regard to the remaining four Companies the contracts contain no special provision on the point, but provide that the Companies shall carry on the business of common carriers of goods and passengers by railway It is clear from this enumeration that, in regard to the majority of contracts there is no necessity for any special reservation

"The four Companies whose contracts contain no express clause on the subject are the Great Indian Peninsula Railway Company, the Bombay, Baroda and Central India Railway Company, the Madras Railway Company, and the Great Southern of India Railway Company Of these the last mentioned may be left out of account, as its contract will expire in the course of the next few months, so that we are left with three Companies only in whose favour a reservation of contract rights might be operative I will not pause to discuss the question whether or not, having contracted to carry on the business of carriers in a particular country, those Companies must not be held to have contracted to carry on that business in accordance with the law for the time being in force in that country I prefer to call the attention of the Council to the provisions of the Bill which, it is urged, may be found to conflict with the terms or with the tenor of the contract These provisions will be found in sections 42 to 44 of the Bill, and enact that it shall be the duty of a railway administration—

(1) to abstain from making or giving any undue or unreasonable preference or advantage to or in favour of any particular person or Railway Administration or any particular description of traffic

(2) to afford all due and reasonable facilities for receiving and forwarding the traffic carried by other railways so as to supply a convenient continuous line of communication and for the return of rolling stock

(3) to quote, and accept the apportionment of, through rates

"These provisions introduce no novelty into railway legislation, they have been in force in England for many years, they are called for by the development of railway enterprise in India, they are in accordance with the public interest, and I can find no reason, in the silence of the contracts regarding them, for hesitating to make them directly applicable to the Companies in question The extension of railways throughout India has brought about a state of things which was not contemplated when the contracts were made, and for which the contracts make no provision, it would be unreasonable, as well as detrimental to the public interest to hold that Railway Companies which under legislative Acts, have been granted a species of monopoly for the public benefit are exempted from subsequent legislation in regard to the restrictions under which, as circumstances change and new conditions arise that monopoly is to be exercised

"Passing now to the principal provisions of the Bill, the first point to which I desire to draw the attention of the Council is that the existing right of railway administrations to charge terminals is expressly recognized In section 3

(14) terminals are defined to include charges in respect of stations, sidings, wharves, depôts, warehouses, cranes and other similar matters, and of any services rendered thereat Section 45 allows reasonable terminals to be charged, and section 46 points out the method in which the question of reasonableness in regard to terminals may be authoritatively decided In these provisions we have followed the English law Railway administrations perform, in regard to goods, a great many services which would otherwise have to be performed by the servants of the owners of the goods, and for the proper performance of these services they have provided, at considerable cost, accommodation and appliances which greatly facilitate the transaction of business For these services railway administrations in India have from the first been allowed to charge terminals These services are for the benefit of the public, and, not being included in the mileage rate for the mere carriage of the goods, have to be paid for separately It was suggested to the Committee that the levy of terminals should be allowed only at stations at which goods are actually received or delivered, and that no terminals should be leviable where transhipment in the course of the journey was rendered necessary by a break of gauge, but the Committee did not accept this suggestion, preferring to leave it to the proper authority to determine what would be a reasonable terminal under such circumstances

"Chapter II, in regard to the inspection of railways seems to call for no remark In Chapter III, relating to the construction and maintenance of works, the Select Committee acting upon a suggestion of the High Court at Calcutta, has made the exercise of the powers of railway administrations to interfere with roads water courses, subterranean pipes and so forth, subject to the control of the Governor General in Council, who will, in these respects, fulfil the functions of the Board of Trade in England The same chapter provides for the assessment of compensation for interference with private rights, and for the construction of accommodation works for the public convenience

"Chapter V relates to the appointment and powers of Railway Commissions and this part of the Bill has provoked a good deal of discussion It is admitted that such a tribunal is desirable on many grounds, but exception has been taken to its composition and to its probable costliness The Bill proposes a Court of three Commissioners one of whom is to be a Judge of the highest Court of Civil Jurisdiction in the province in which the Commission is held, and the other two Lay Commissioners, of whom one at least must be of experience in railway business This would enable the Governor General in Council to constitute, in Bengal for instance a Commission consisting of a Judge of the High Court, the Director General of Railways and the President of the Chamber of Commerce Such a tribunal in the opinion of the Select Committee, would command public confidence to a greater extent than a Commission composed of inferior Judicial officers or men of lower professional or commercial standing, For it is to be borne in mind that the Commission is only to be appointed when, in the opinion of the Governor General in Council, there is a *dignus vindice nodus*, its function will be rather to settle principles for the guidance of railway administrations in cases of special importance or likely to be of frequent occurrence, and its decisions will form precedents That such a tribunal will be somewhat costly I have no doubt, but my experience leads me to anticipate that it will not be greatly more expensive, while it will be certainly less dilatory, than an arbitration, and its very costliness will have the good effect of causing it to be resorted to only when all efforts at compromise have failed Moreover, having regard to the large amount of private capital invested in Indian railways, the Select Committee were of opinion that a tribunal likely to be less independent of Government influence than that proposed in the Bill would not give satisfaction, especially if the dispute happened to be between a Guaranteed Railway Company and a line owned by the State

Chapter VI, in regard to the working of railways, goes into somewhat fuller detail than is thought necessary by some of the critics of the Bill, but while it is undesirable, and indeed impossible to legislate for all contingencies, and much must be left to be dealt with in rules made by the railway authorities themselves as occasion may require, there are some matters as to which the

Legislature both in England and in India has deemed it advisable to make specific enactments These are accordingly reproduced in the Bill There is one new section which requires notice, and that is section 64 which provides that in every train which is to run for a distance exceeding fifty miles a third class compartment furnished with a closet shall be reserved for females This may seem a small concession, but the information laid before the Select Committee justifies the belief that it will meet the real difficulty As regards male passengers, there is no case made out which countervails the objections raised against the general provision of such accommodation in third class carriages The statement which I made when introducing the Bill, as to the short distances which the bulk of these passengers travel, is amply borne out by a recent report of the East Indian Railway Company, from which it appears that of a total of (roughly speaking) six millions of third class passengers 20 per cent travelled less than 10 miles, 45 per cent less than 20 miles and 72 per cent less than 50 miles, 12 per cent travelled between 50 and 100 miles and 16 per cent more than 100 miles Those who are familiar with railway travelling in India know the ample opportunities of halting which are afforded by trains which run for long distances and for short distance passengers it can scarcely be contended that latrine accommodation in the carriages is necessary

"Chapter VII defines the responsibility of railway administrations as carriers in accordance with the existing law and, in regard to it, I have received a communication from the Madras Chamber of Commerce regretting that the exemption of railway administrations from responsibility in respect to goods carried under 'risk notes' has not been modified by the Select Committee The Chamber points out that 'under existing circumstances railway administrations in India have two schedules of rates for the carriage of goods both of which are sanctioned by the Government namely the full rates which impose on a railway responsibility for the non delivery of goods, and the reduced rates which are granted on the express condition that no such responsibility is incurred' This is not quite an accurate statement The law imposes on railway administrations the duty of taking as much care of all goods delivered to them for carriage as a man of ordinary prudence would under similar circumstances take of his own goods but it does not impose the further duty of insuring them Goods are therefore carried either at owner's risk or at railway risk—for the former a lower rate is charged than for the latter The object of the Madras Chamber seems to be to require railway administrations to carry goods at their own risk at the same rate as they charge when the goods are carried at the risk of the owners—a responsibility which I should not think they would be inclined to accept If it were imposed upon them by legislation, they would I fear charge railway risk rates in all cases—a result which would be unwelcome to traders, and would not apparently give them much more safety than they now enjoy, as I gather from the letter of the Chamber that the present system 'does not often result in the loss or neglect of goods entrusted to the care of railways'

'In connection with this Chapter I may notice another proposal which has been made, that railway receipts should be given the same effect as bills of lading This proposal has not been adopted by the Select Committee

"In introducing the Bill I stated the objections which to my mind stood in the way of the acceptance of such a proposal One of these was the inconvenience likely to arise in connection with the exercise by an unpaid consignor of his right of stoppage in *transitu* A recent case which has been decided by the High Court at Bombay affords a good illustration of this difficulty A firm at Bijapur sold to a firm in Bombay three parcels of wheat and received from the purchaser *hundis* payable at sight for the purchase money The railway receipts were thereupon handed to the purchaser who promptly endorsed them for value to a third party The *hundis* were dishonoured on presentation, and the purchasing firm became insolvent The endorsees of the railway receipts claimed the goods and actually obtained delivery of a portion of them the delivery of the residue was stopped on a telegram from the original vendor The High Court held that the railway receipts were not instruments of title within the meaning of section 103 of the Indian Contract Act, and that the unpaid vendor was therefore not deprived of his right to stop the goods in transit by reason of the endorsement of the receipts to secure a specific

advance The endorsee in this case seems to have been an innocent holder, but it is easy to see what a door would be opened to fraud under a different state of facts, and I am not surprised that a very large majority of the members of the Railway Conference, which assembled at Simla in 1888, came to the conclusion that it was not desirable to give the same legal effect to railway receipts as to bills of lading

"Chapter VIII relates to accidents and contains no new provisions In Chapter IX, which deals with offences and penalties, the Select Committee has thought it wise to bring into the body of the Act the more important breaches of the law which have hitherto been dealt with under bye laws only It is difficult for the public, and sometimes even for the Courts, to know what is contained in bye laws, and whether bye laws are *ultra vires* or not, and the Select Committee were of opinion that the fullest notice, and the completest sanction, ought to be given whenever acts or omissions are made punishable by fine or imprisonment There is in this Chapter one section to which I desire to call particular attention It is section 113 It is frequently found that persons get into a train either without a ticket, or with a wrong ticket, and they may do so with or without intention to defraud In the former Act relating to railways Act IV of 1879, there were two sections dealing with these cases Section 31 required the innocent traveller to pay the fare of the class in which he was found travelling from the place whence the train originally started, unless he could prove that he had travelled a less distance, and the aid of the Magistrate might be invoked to compel payment of the fare Section 32 subjected the fraudulent traveller to a fine which might extend to fifty rupees, in addition to the fare which he ought to have paid It was represented to the Select Committee that this alternative method of dealing with cases led to vexatious prosecutions being instituted which involved great loss of time and hardship Returns which I have seen show cases in which people have been kept waiting for weeks before the charge was disposed of and though a conviction may generally be the result, it is clearly desirable, in the interest of the railways no less than of the travellers, that such delays should not occur The Select Committee therefore resolved to deal with the unticketed or wrongly ticketed passenger in the same manner as the Post Office deals with an unstamped or wrongly stamped letter; Assuming the want of a proper ticket to be the result of carelessness rather than of dishonesty, it is proposed to exact from passengers not duly provided with tickets an extra charge of the amount specified in sub section (3) of section 113 and this extra charge will be recoverable summarily on application to a Magistrate if the passenger fails or refuses to pay it on demand It is hoped that by this simple method the railways will be saved from the loss, and passengers from the annoyance, which is inevitable under the present system It is only fair that a person who, by his carelessness in not providing himself with a proper ticket, puts not only railway servants but his fellow passengers to the inconvenience of what may be serious delay in the movement of the train, should not go scot free and, on the other hand it is certainly not desirable that Railway servants should be tempted to stretch the presumption of fraud against travellers who often err from mere ignorance

"In Chapter X, section 135 of the Bill, relating to the taxation of railways by local authorities is of considerable importance Following the lines of Act XI of 1881, with regard to the levy of municipal taxes on Government property, it provides that a railway administration shall not be liable to pay any tax in aid of the funds of any local authority unless the Governor General in Council by notification in the Gazette declares it to be so liable, and in that case the railway administration must either pay the tax, or such a sum in commutation thereof as the Governor General in Council may, having regard to all the circumstances of the case, from time to time determine to be fair and reasonable I need scarcely perhaps say that the intention is not to relieve railways altogether from municipal and local taxation, but to restrict the liability within proper limits A railway administration seems to be considered a fair subject for every sort of demand In Madras, for instance, the South Indian Railway Company was required, under section 53 of the District Municipalities Act, to pay a profession tax to the Municipality of Negapatam, and did so for several years Thereupon the Tuticorin Municipality demanded a similar payment The Com-

pany paid under protest, and upon a reference to the High Court their contention was upheld that payment to one Municipality was sufficient, as otherwise 'the South Indian Railway Company would have to pay as many profession taxes as there are municipal towns through which their railway passes, although they exercise but one profession' Railways contribute so much to the prosperity of the districts which they traverse, and in this country have been so largely constructed with public funds that their title to exemption from local cesses has already been recognized by the Legislature in Bengal Section 8 of Bengal Act IX of 1880 provides that no railway or tramway which is the property of the Government of India, or the dividend of which is guaranteed by the Government, shall be liable to road cess or public works cess without the previous consent of the Governor General in Council The present Bill gives a general application to the principle thus affirmed

"These are the salient features in the Bill, as amended by the Select Committee, to which I think it necessary to call the attention of the Council In other respects the Bill follows the existing Act or reproduces recent English legislation

"If the Bill is accepted by the Council, I propose, with Your Lordship's permission, to move that it shall come into force on the 1st of May, 1890, instead of the 1st of April, which is the date fixed in the Bill as reported"

The Hon'ble RAO BAHÁDUR KRISHNAJI LAKSHMAN NULKAR said —

"One of the pressing reforms needed in the law relating to railways in India was to insure a more considerate treatment and better convenience of Native passengers in the lowest class of carriages Overcrowding and want of closet accommodation, especially for women, have formed subjects of constant complaints on almost all the lines I am glad to see that sections are now inserted and penalties prescribed on these important points in the body of the Bill The invariable observance and effectual prevention of infringement of these rules must still depend, almost entirely, upon the degree of efficiency of inspection of the passenger traffic at all stations No failure on the part of station authorities is more frequent than that of the performance of this part of their duty of firmly preventing overcrowding of the lowest class of carriages It is not easy for the higher railway authorities to exercise effectual control in all matters over their subordinate establishments, which are scattered over vast areas along the lines, without some extraneous aid from Government and the public In addition to a system of constant inspection by responsible officers, a complaint book should be made available at each station, in which any public spirited passenger, seeing these rules infringed, may be able to note down the fact with sufficient clearness so as to facilitate further inquiry, stating the steps he took to bring the same to the notice of the station authorities concerned It is to be hoped that with this new specific law on the subject, and with the adoption of means necessary for its due observance, we may hear less frequently of its infringement with impunity"

The Hon'ble SIR ALEXANDER WILSON said —

"The most important part of the Bill is dealt with in the fifth Chapter, on lines generally following the law in England but adapted as far as may be to the circumstances obtaining in India

"The provision of a tribunal competent to deal with any questions which may arise between railway administrations and the public, and between railway administrations themselves, will supply a want which has long been recognised And the constitution of the Railway Commission provided by the Bill consisting of a Law Commissioner, who is to be a Judge of the High Court, and of two Lay Commissioners, of whom one must be an expert in railway business and one may be a representative of the mercantile community or any other person whom the Governor General in Council sees fit to appoint, will, I am sure, command the fullest confidence of the public

"Considerable discussion has arisen as to whether the Railway Commission should be, as in England, of a permanent nature, or one specially to be convened as is now provided for in the Bill, and I am of opinion that the recommendation of the Select Committee which is embodied in the Bill is a sound one I will not take up the time of the Council by entering into detailed reasons for

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coming to this conclusion I think that on the grounds of economy alone there is strong reason for adopting the course which has been followed, admitting, which I submit is the case, that the composition of the special tribunal is such as to ensure universal confidence and respect

"The questions which are likely to be referred to the Railway Commission will be of such a nature that a decision on any of them will be held to be a ruling, and as such will probably obviate any necessity for further reference on the same subject, and thus the expense of maintaining a permanent, separate and expensive machinery to administer the law which is proposed to be enacted, without sufficient work to fully occupy it, is saved

"The Chapter I am referring to imposes on railway administrations the general duty of receiving, forwarding and delivering traffic without unreasonable delay, and without partiality or undue preference, and the special duty of so treating through traffic at through rates

"Now, without any reflection on the administration of railways in India in the past, I trust I may be permitted to say that there has been a feeling on the part of the public that they were at least open to arbitrary treatment in some of these respects at the hands of the railway authorities, and that practically there existed no Court of Appeal or means of redress

"The Bill provides that if the Governor General in Council is satisfied that any person has just grounds of complaint against a railway administration for breach of any of the duties imposed by the Bill, he may refer the case to a Railway Commission for decision

"This will afford a ready and, in my opinion, practicable means of redress for any real or imaginary grievance, and will instil a confidence in fair and just treatment which will be distinctly beneficial to the interests of trade and commerce

"A proposal has been brought forward that the Bill should incorporate a provision to give railway receipts the same effect as bills of lading This proposition has not been adopted, and wisely so, I think looking to the wide difference between a consignment of goods in wagons passing over, it may be various lines of railway under different administrations and a shipment of goods on board a vessel in one port bound to another

"I cannot see that any provision of the kind would have materially benefited the export trade, and certainly not on this side of India, and would have been a departure which did not commend itself to the railway administrations and which does not seem justified by existing legislation elsewhere

"The other provisions of the Bill deal chiefly with matters which have been carefully discussed in the light of past experience in the working of railways and require no comment from me I would therefore only express my entire concurrence with the Bill in its present form"

The Hon'ble MR CROSTHWAITE said —

"I agree with the opinion expressed by the Hon'ble the Law Member with regard to the effect of the Bill on the rights of certain Railway Companies under their contracts, and also with regard to the constitution of the Railway Commission which may be appointed under section 26 I have carefully considered the former question, and I think that the contract rights of the Companies will not be unnecessarily interfered with or infringed by the provisions of the Bill The provisions of Chapter V, regarding the duty of railway administrations to arrange for receiving and forwarding traffic without unreasonable delay and without partiality, are necessary in order to enable an extensive railway system to be carried on to the best advantage of the public and the railway administrations Possibly in fixing a through rate the Railway Commission may direct a Company to charge a rate lower than the maximum rate which the Company is authorised by the contract to charge But, if such a direction were given, it would be because a rate in excess of that enjoined by the Commissioners would have the effect of stopping the through traffic and of depriving the public of the free use of a continuous line of communication A Railway Company has, I think, no right to complain if it is not permitted to charge a rate which would prevent traffic from passing over its line from another railway

and so deprive the public of the benefit of a through route from one part of the country to another

"As the Hon'ble the Law Member has pointed out, the Bill does not propose to regulate the traffic on railways by original and untried principles The provisions regarding facilities for traffic, undue preference and through traffic have been in force in England since the passing of the Railway and Canal Traffic Act of 1854, and the Bill follows in this respect the law which after many years' experience was enacted by the Railway and Canal Traffic Act of 1888 We have therefore every reason to believe that this portion of the Bill will be beneficial in its operation The interests, moreover, of the railway administrations are duly safeguarded, for it is provided by section 26 that a Railway Commission can only be appointed by the Governor General in Council, by section 27 that the Commissioners shall take cognizance of such cases only as are referred to them by the Governor General in Council, and by section 41 that the Commissioners alone shall have the power of enforcing the duties and obligations imposed by Chapter V on railway administrations

"Then, my Lord, with regard to the constitution of the Railway Commission, I should have been glad if provision could have been made for a less costly tribunal than that contemplated by the Bill, but I think that the questions which the Commissioners will have to decide are so important, and the interests which will be affected by their decisions are so great, that the Legislature is bound to provide for the appointment of the best tribunal that can be obtained No doubt some questions may arise which a Judge of a status inferior to that of a Judge of a Chartered High Court or of a Chief Court might decide It is, however, unlikely that it will be necessary to resort to the Railway Commission for the decision of a simple question, and in conferring jurisdiction the Legislature should I submit, consider, as its usual practice is, the general scope and extent of the subject matter over which the jurisdiction is to be exercised The powers which are to be conferred on a tribunal, the extent of the interests which may be affected by its decision and the weight which the decision should carry are the principal matters to be considered Now, as the questions to be disposed of by the Railway Commission will be, as a general rule, difficult and important questions affecting important interests, I think the Legislature should endeavour to secure that the Court which will have to decide these questions shall be the best Court which can be procured, so that not only there may be the best chance of obtaining a sound decision, but that the decision may carry weight with the public Therefore, I consider that the Law Commissioner should be a Judicial officer of the highest status, so that we may secure as far as possible, that the cases referred to the Commission may be well decided and that the judgments of the Commissioners may give satisfaction to the railway administrations and to the public With regard to Judges of High Courts which are not chartered, such as Judicial Commissioners, I think that, besides the reasons I have already given, there are two other objections against giving them jurisdiction The first objection is that the Judicial Commissioner being the sole superior Criminal and Civil Judge of Appeal for a whole Province, and having also extensive administrative business to dispose of, it would be scarcely possible to appoint him to serve on a Railway Commission without appointing another Judicial Commissioner to act for him and discharge the duties of his office The second objection is that it is unlikely that any case would come before the Railway Commissioners in which experienced counsel would not be required, and a Judicial Commissioner would probably hold his Court at a place where such counsel could not be obtained except at great expense

'If the Bill imposes new obligations on railway administrations, it, at the same time, confers advantages upon them For instance, powers for the construction of railways are now for the first time given to railway administrations by sections 7 and 8 of the Bill, section 10 protects the administrations from being overwhelmed with suits for compensation for injuries alleged to have been caused by the lawful exercise of those powers, section 9 of the Bill gives them power to enter on land adjoining a railway in order to repair the line or to prevent an accident happening thereto, and section 72 settles the law, which is now somewhat doubtful, as to the extent of the responsibility of a railway administration for the loss, destruction or deterioration of animals or goods delivered to be

carried The responsibility will now be that of bailees for hire, and a railway administration will be held to undertake only that it and its servants will take as much care of the goods delivered for carriage as a man of ordinary prudence would take of his own goods under similar circumstances Moreover, section 81 limits in the same way the liability of a railway administration for goods which it forwards by inland water for a consignor in a vessel which does not come within the definition of a railway, that is to say, which does not belong to and is not hired or worked by the administration Then the provisions of section 135, regarding the taxation of railways by local authorities, will afford a very necessary protection to railway administrations, by preventing the imposition of taxes which they should not be required to pay and by providing a method by which the amount payable by them may be assessed Some local authorities have, it seems, imposed an excessive amount of taxation on railways and in the case of a railway it is difficult to assess fairly many taxes which might be imposed, such, for instance, as taxes on houses, buildings or lands, or on the persons occupying houses, buildings or lands

"I will not, my Lord, take up the time of the Council in enumerating the other advantages which the Bill proposes to confer on the railway administrations I think that the Bill is a great improvement on the present law, and that it will prove beneficial both to the railway administrations and to the public"

The Hon'ble RÁJÁ DURGA CHARN LAHA said —

"In December, 1888 when the Railway Bill was referred to a Select Committee I took occasion to urge upon the attention of this Hon'ble Council the great necessity that existed for providing retiring accommodation for third class passengers, who formed the bulk of the passenger traffic of railways, and from whom so large a revenue was derived It was nothing but fair that some consideration should be shown to them in this respect Judging from the deliberations of the Select Committee such as have come to my notice it appears that the question was considered, but what has been the result? The only provision that has been made is a reserved compartment for females with a closet in each train running for a distance exceeding fifty miles This is no doubt some concession, for which the Native community cannot but be grateful, but what about the men? If regular latrines were found impracticable, could not a similar provision be made for them, at all events experimentally? It would then have been something, at any rate, it would at least have shown that the Legislature was not unmindful of the comfort and convenience of that class of men who are not able to make their wants and feelings known to the governing authorities

"It has often been said that the comfort and accommodation asked for are not supplied either in Europe or America, but I submit that, the conditions of life being different, no comparison could be instituted between them and this country

"Representations have been made from various parts of the country pointing out the discomfort and inconvenience experienced by third class passengers I would take the liberty of quoting here the opinions expressed on the subject

"The District Magistrate of Bellary, in the Madras Presidency, thinks that—

every carriage attached to a through train ought to contain a place for the relief of natural wants

"Mr Tagore, the Judge of a certain district in the Bombay Presidency, observes —

The great discomfort from which the lower class passengers suffer is the want of latrine accommodation in their carriages'

"Sir Dinshaw Manockjee Petit, also of Bombay, the late Member of this Hon'ble Council, remarks —

''In carriages of some Railway Companies there is no latrine arrangement at all for these poor people, and great inconvenience is felt by passengers in that respect'

"Mr J O Porter, Magistrate of Shahjehanpur in the North Western Provinces, says —

"'I should have liked to have seen provisions made for latrine accommodation for third class carriages No concession would be so popular as this'

"The British Indian Association, speaking of the general complaint about the want of latrine accommodation for lower class passengers, points out that,—

'if it be found impracticable to have such accommodation in each carriage or compartment, American carriages may more largely be introduced and they may be so arranged as to allow communication with each other An entire carriage could be set apart for retiring purposes of male passengers

"The opinion of the Punjab Government is very emphatic in this matter Speaking of the necessity of having latrine accommodation in railway carriages, the Secretary to the Government of the Punjab remarks that, in the opinion of His Honour the Lieutenant Governor,—

'the Government should have power either to make rules in these matters, or to authoritatively require the railway administration to make rules which would be satisfactory to Government. The reason for this suggestion is that it is already known that discontent is sometimes expressed in regard to these matters and it seems to the Lieutenant Governor that as time goes on the natives having occasion to use the railway may wish for more security for their better accommodation in those respects In a country like England matters of this sort may well be left to private enterprise and the pressure of public opinion But the case is otherwise in India where natives going on long journeys must practically of necessity use certain lines of rail, and where they would naturally look to the Government to help them if they felt they stood in need of assistance

"It will be seen from the remarks quoted above that the necessity for having latrine accommodation in third class carriages is widely felt, and it will be a matter of extreme disappointment to the millions who travel by rail, but who, I repeat, have not the power to make their wants and wishes known to the Legislature, if no arrangement to remove their grievance is made

'It has been said that the practical difficulties of meeting the want are insuperable That there are difficulties does not admit of a question But I submit that contrivances could be made to overcome them I may be permitted here to mention that the Managing Committee of the Bhavnagar Gondal Junagurh Porbundar Railway offered in 1888 for competition a prize for the best design and working model for latrines for third class carriages of metre gauge railways which should get over 'the serious sanitary and hygienic objections that are believed by many to exist to extension of the present system in common use in India for upper class carriages' The Consulting Engineer of the Government of India and the Director General of Railways acted as Judges In discussing the merits of the designs sent to them they considered that the requirements of the case would best be met by a combination of the good features of the several designs' They gave it also as their opinion that 'if conveniences in the train are considered necessary for both males and females, we suggest that the third class carriages might be arranged on the through passage system with end doors, and one latrine carriage provided at the end of the train The latrine carriage could be in charge of a travelling sweeper, and the excreta could be retained in the carriage to be removed and deposited at fixed stations *en route*'

"This opinion, coming as it does from Railway Engineers of such high authority, shows that it is not impracticable to make a design by which sanitary and hygienic objections could be removed If, then, the difficulties which were apprehended could be removed, I would venture to suggest that some provision should be made to supply the want felt by the people

"Notwithstanding what has fallen from the Hon'ble Member in charge of the Bill, complaints on this head, I am bound to say, are loud and numerous

"I hope the Government, in the interests of the millions for whom I speak, will reserve to themselves the power by which they could grant the concession later on, if it could not be granted at present"

The Hon'ble MR SCOBLE said —"As regards what has fallen from my hon'ble friend Rájá Durga Charn Laha, I may be permitted to say that the opinions to which he has referred were before the Select Committee, and were carefully considered by them Attention was particularly directed to the action taken by the Bhavnagar Gondal Railway Administration, and to the report of the experts upon the designs submitted to them, but the Hon'ble Member will see, upon a little reflection, that the adoption of the suggestion of a through passage would involve the entire reconstruction of the whole of the

rolling stock of railways in India This would mean an expenditure which the Select Committee did not consider they were justified in recommending With regard to the difficulties which are no doubt felt by female passengers travelling in railways, the Native gentlemen who assisted in the deliberations of the Select Committee were of opinion that the provision recommended would meet the case, if not entirely, at all events sufficiently to prevent any real hardship With regard to male passengers, who form the bulk of railway passengers, the existing arrangements, if properly availed of, would be found adequate; to do more would add greatly to the cost of travelling If you put a latrine in every rail way carriage, the result will be that the space now occupied by the passengers would be curtailed, and the fare would be proportionately increased I put it to the Hon'ble Member, and those who take the same view as he does, whether it is not more desirable that Native passengers should suffer a little inconvenience than that they should have to pay a considerably enhanced price for travelling by railway "

The Motion was put and agreed to

The Hon'ble MR SCOBLE also moved that in sub section (3), section 1 of the Bill as amended, for the word "April" the word "May" be substituted He said —"The object of this amendment is to give time for the proper circulation of the Act before it is brought into operation "

The Motion was put and agreed to

The Hon'ble MR SCOBLE also moved that the Bill, as amended, be passed

The Motion was put and agreed to

## ACT XXV OF 1867 AMENDMENT BILL

The Hon'ble MR HUTCHINS moved that the Report of the Select Committee on the Bill to amend Act XXV of 1867 (*Printing presses and Books*) be taken into consideration He said —

"The Council will remember that Act XXV of 1867, which this Bill is intended to amend, imposes on the printer of every book the obligation to deliver a number of copies to a local Registrar of Books, and on the Registrar the obligation to pay for such copies at the rate at which the book is sold to the public Last December I mentioned certain facts which seemed to show that the provision for payment had a demoralizing tendency and entailed an unfair burden on the tax payer, and I explained that the main object of the Bill now under consideration was to repeal that provision In one case, which I described as apparently fraudulent, Rs 100 had been demanded for each copy of a small pamphlet which the author called 'A New System of Book keeping' I have been assured by a gentleman for whose opinion I have much respect that the author had no designs on the purse of Government, but really thought his system would be worth Rs 100 to any person who would make use of it But this only serves to strengthen my position, for it shows that the tax payer has to contend not only against positive fraud but against the extravagant claims of any one who may choose to treat a system as if it were patented, and may demand a royalty fixed by himself for the means of learning it—even when one does not wish to learn it

"But there is no doubt whatever that there have been many cases of direct cheating A fresh instance was brought to the notice of the Select Committee, in which three unsaleable copies of an old book were palmed off as a new work by merely substituting another title page, and many more copies have been similarly got rid of by simply adding the words second, third or some subsequent edition It has been admitted even by opponents of the Bill that it is a common practice to mark a fictitious price on books because purchasers generally beat it down I remarked when I introduced the Bill that it was not becoming that the public Registrar should have to institute secret enquiries to prevent his being swindled, and it would certainly be most unbecoming that he should haggle about the price like an ordinary customer Besides, he is not at all in the position of a customer, who can take the book or leave it according as the price

pleases him or the contrary He is bound to take all three copies, and to pay for them whatever the printer has been able to extract from private purchasers

"It is perhaps natural that many writers in the Vernacular Press should vehemently oppose the abolition of payment I have carefully considered all the fair arguments which they have brought forward, but some have chosen to insinuate that my real object after all is one which I expressly disclaimed, namely, to save the finances But I am not aware that the Hon'ble Member in charge of the finances has taken any interest in my proposal, and I am quite sure that I have no idea myself what saving it will secure I only know that it will be something very small and that we shall probably give a much larger sum in aid of the new Society for the Diffusion of Useful Knowledge, if, as I hope may be the case, any definite and practicable scheme for the encouragement of indigenous literature can be elaborated The difference will be that at present we pay extravagant prices for all sorts of rubbish which it would be better to check than to encourage, whereas in the future we shall exercise our patronage with some degree of discrimination

"Proceeding now to notice the chief points which came before the Committee, the most important is that we have cut down the number of copies to be supplied in all cases from two to one Looking back at the debates of 1867, when Act XXV was before this Council, I find it was stated by the Hon'ble Member in charge that the only object of requiring the second copy was that, in case the first should be lost or damaged, it must be replaced' We do not think it necessary to maintain this additional burden on authors or publishers in order to meet such a contingency, especially as we find that it has led to a vast accumulation of what is for the most part pure trash According to the Bill as now framed only one copy is required at once and in all cases two others may be demanded for the British Museum and the India Office Library, and I do not think that any author who may be honoured by such a demand will grudge giving a copy of his work to be preserved in the archives of the Empire I am told that, in some parts of the country at all events it is even now a rare thing for payment to be insisted on for a book required for the British Museum, and this is just the spirit I should have looked for in the better class of authors and publishers, who alone need be considered in this connection They know that we do not exact even the first copy with any selfish object, but in order to preserve for future annalists a complete history of the development of the country as far as this finds expression in its literature Any books that the Government of India may require for its own purposes it will continue to pay for as heretofore

'It was suggested to the Committee by several authors whose opinions are entitled to weight that the duty of furnishing the required copies should be imposed on publishers rather than on printers Theoretically this is the correct view, but it was explained in 1867 why the opposite practice was adopted, and the same reasons still hold good The Hon'ble Mr Hobhouse said that 'he was told that in this country it was in most cases extremely difficult to find the publisher of a book ordinarily, a person who wished to publish a book went to a printer and got a certain number of copies printed, but how he published the book and disposed of these copies was not known' And, again, if the publisher had to deliver the books, the Act must be a dead letter, because, in most cases, it was extremely difficult to find who the publisher was, whereas the name of the printer was very easily discoverable, as he was bound to register the press, and to put his name to every book that he printed'

"It has been urged on the Committee that printers should be made to furnish quarterly lists of the books issued from their presses In the absence of such returns, it was said, the Registrar would have no means of discovering when books were withheld, and it was pointed out with some force that it would no longer be to the interest of the publisher to obey the law But we were averse to imposing any unnecessary burden on a hard working body of men, and it seems unlikely that any book, worth preserving from any point of view, can escape the knowledge of a careful Registrar for any length of time. A printer who omits to comply with the requirements of the law will be subject to a tolerably severe penalty, and that ought to be enough If it should prove insufficient the printers will themselves be to blame, and there will then be no difficulty about

imposing any additional liability which may seem necessary to make the law effective

"Lastly, we were asked to amend Part IV of the Act, relating to copyright, by extending the definition of books so as to include pictures Something of this kind is certainly desirable, but the Bill as published did not touch the question of copyright If we had introduced a new provision of this nature, the Bill must have been republished, and could not have passed this session Your Excellency is aware that the complete revision of the law of copyright is only waiting for the new law now engaging the attention of the Board of Trade, and that we have urged that the passing of this law should be expedited as much as possible"

The Motion was put and agreed to

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR moved that the following amendments be made in the Bill, as amended, namely —

(*1*) that in section 4, amended section 9, the words "and free of expense to the Government" be omitted,

(*2*) that in clause (*a*) of the amended section 9, after the word "copy" the words "free of expense to the Government" be inserted,

(*3*) that to the amended section 10 the following words be added —

> "and, if the book is for sale to the public shall on the publication thereof, pay the publisher for the one or two extra copies which may have been received under section 9 clause (*b*) at the rate at which the book shall be *bonâ fide* sold to the public

He said —"In moving the adoption of the amendments, I beg to draw attention to the Statement of Objects and Reasons for this Bill, and to the explanation given by the Hon'ble Member in charge when he introduced the same The main object is to require publishers to present copies without any payment, the reasons given being two —(1) that the obligation to pay must be entirely rescinded as the only effectual means of preventing frauds shown to have been practised upon the public treasury under cover of the present law, and (2) that the time has come to assimilate the Indian with the English law, which latter provides for presentation of a certain number of copies without payment As to the necessity of accomplishing the first object, namely the prevention of fraud, there can be no difference of opinion Clause (*a*) of the amended section 9 of Act XXV of 1867 effectually secures this object, by requiring one copy to be furnished gratis, thereby enabling the Government Curator or Librarian to set his face against all worthless publications, by not calling for any more copies of them, and by confining his requisitions to works of real merit worthy to be preserved in public or official libraries The necessity which the present law imposes upon Government to pay for these copies of works, of however worthless character, is thus obviated, and public money saved from being wasted upon literary sharpers and charlatans But I must own that I fail to see how the time could be said to have arrived to require Indian authors or publishers to present more than one copy to Government without payment During the twenty years since Act XXV of 1867 was passed, nothing is shown to have occurred to necessitate an alteration in that law, except the fraudulent practices brought to notice, which, as I have just pointed out, the amended section 9, clause (*a*), will make it simply impossible to carry on in the future The profession of literature or authorship generally has not become more attractive or remunerative in India since 1867 It still wants very badly all the fostering care and countenance it then required at the hands of a paternal Government and a patriotic public It would really be an irony of fate if persons publishing books deemed worthy of preservation by Government should be rendered liable to supply them gratis even after efficient means have been found to prevent fraud by others The real misfortune would be that the degree of hardship upon honest authors must increase on a sliding scale according to the merit of their works and the limit of demand for copies in the market, the more meritorious suffering more and more for the preventible and now effectually prevented misconduct of a few unscrupulous persons As regards the question of assimilation with British laws on the subject, there seems to me to be no real necessity for it

now any more than there was in 1867 But, granting for a moment the desirability of it, there seems, in reality, to be no assimilation of principle in the Bill as it now stands, because we are to continue of necessity as unable as ever to secure such reciprocity from British authors in endowing Indian public collections with free copies of their works as the English law requires Indian authors to do in favour of English collections We have our public libraries, which are quite as valuable to India—for instance the Asiatic—as the English institutions now able to claim free copies from Indian authors are to England Again seeing that the one sided English law must of necessity stand as it is, I entirely fail to see how the Bill, without the amendment I propose, can be said to cut down the existing liabilities, as stated in the introductory proceedings Indeed, even with my proposed amendment, these present liabilities of Indian authors to supply free copies will in fact, have been increased by one copy, because anyhow one additional free copy will have to be delivered as a means of preventing fraud in future, as to the absolute necessity of which we all agree For these reasons I beg to commend the amendments to the acceptance of the Council as due in bare justice to Indian authors With reference to the remarks of the Hon'ble Member in charge regarding the tone of criticism in the Native Press against this Bill I have only to say that I was myself greatly pained to find so few of the public writers who have expressed with sufficient earnestness their indignation against the nefarious practices of book swindlers which were brought to light in these discussions The Council can only abstain carefully from giving cause for just complaint against the measures it sanctions, and such is the sole object of the amendments I have proposed for adoption"

The Hon'ble MR EVANS said —"There are valuable works, like illustrated works on botany, the printing of which is exceedingly expensive and, if we throw upon the authors of such works the liability to present more than one copy of such works, the tax may in exceptional cases be a heavy one The proposed amendment therefore deserves consideration if it can be carried out without frustrating the main objects of the Bill"

The Hon'ble MR CROSTHWAITE said — I do not think the amendment proposed by my hon'ble friend should be accepted The object of the *Bill* is to put a stop to the device of putting fictitious and exorbitant prices on books in order to defraud the Government If the two copies which are to be delivered for despatch to England are to be paid for I doubt if this fraud will be put a stop to On the other hand, the hardship of supplying at the most three copies free of expense is infinitesimal It merely consists in this, that the cost of three copies has to be added to the cost of printing the book This extra cost will probably as a rule, amount to little more than the cost of the paper, and will not materially affect the price of the book"

The Hon'ble MR HUTCHINS said —"Notice of these amendments was not given within the time limited by the rules, but I wish, with Your Excellency's permission, to waive this technical objection especially as the Hon'ble Mr Nulkar was courteous enough to mention the matter to me personally at the earliest possible opportunity But I cannot accept the amendments, and I wish to express my regret that the Hon'ble Member did not ask me to have him placed upon the Select Committee to which the Bill was committed had he joined it, he would have known that I myself brought this very question before the Committee, and that it was fully considered

"The result of these amendments if carried, would be that the Trustees of the British Museum, as well as the Secretary of State, would have to pay for every book which they select from the catalogues transmitted to them But the British Museum is already entitled to have a copy of every book free and, though the main object of this Bill was to abolish compulsory payment as leading to unscrupulous practices, I had in view as a subsidiary object the expediency of putting this unquestionable right on a proper footing Four other libraries, it is true, have a similar right under the Statute, but they have never attempted to exercise it, and I think that, when once this Bill becomes law, their right may be treated as altogether obsolete The Museum, on the other hand, has constantly pressed its right, and only consented to pay for its copies as a provisional arrangement Let us suppose that Mr Nulkar's amendments are carried—our

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Act will then say the Museum must pay But the Statute says that it shall not have to pay We at once introduce a legislative conflict, and a very probable consequence would be that Her Majesty would be advised to disallow our Act.

"It seems to me that this objection is fatal, and I do not wish to say much more The Hon'ble Mr Crosthwaite has pointed out that the risk of cheating will only be diminished and not removed if the amendments are accepted, and he has explained what an infinitesimal burden it is which we are imposing on authors and publishers I have myself on a former occasion shown that they will only lose the cost price of the books, and have referred to the number of presentation copies which almost every author in this country distributes to those whom he regards as his friends and patrons I really believe that the authors themselves, whose books are chosen (they are chosen in England and not by the local Registrar), will esteem it an honour and rejoice that their work will always be preserved at the cost and for the use of the Empire at large I do not see that the exemption of British authors from similar contributions to our Indian libraries has anything to do with the matter The British Museum's library is the library of the Empire, and not merely of England It receives books from all the British colonies and dependencies without exception, and without any question of reciprocity By giving up its own copy the Government of India has made a great concession, and I do not consider that we need go further I am not sure indeed, that we can make any further concession without the sanction of the Secretary of State"

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR said —"I wish to point out that the alleged conflict between the English and Indian laws on the subject of payment is not shown to have been practically felt since 1867, and there is no reason to anticipate its action in future As to the question of reciprocity, I remain unconvinced, and believe that the contention is a very reasonable one"

The Motion was put and negatived

The Hon'ble MR HUTCHINS moved that for section 6 of the Bill as amended the following be substituted, namely —

Amendment of section 18 Act XXV 1867

6 In section 18 of the said Act, there shall be substituted for the words and figure 'pursuant to section 9 the words letter and figure 'pursuant to clause (*a*) of the first paragraph of section 9', and for the words 'copies thereof in manner aforesaid the words letter and figure copy thereof pursuant to clause (*a*) of the first paragraph of section 9

He said —"This is a mere formal amendment Section 6, as it now stands, provides for one formal alteration in section 18 of the Act which is rendered necessary by the number of copies to be delivered, in the first instance, being reduced from three to one, but I find that another similar alteration is required further on in the same section The new section 6, as framed in my amendment provides for both these alterations"

The Motion was put and agreed to

The Hon'ble MR HUTCHINS also moved that the Bill, as amended, be passed

The Motion was put and agreed to

## PREVENTION OF CRUELTY TO ANIMALS BILL

The Hon'ble MR HUTCHINS also moved that the Report of the Select Committee on the Bill for the Prevention of Cruelty to Animals be taken into consideration He said —

"Barely two months have passed since this Bill was introduced, and, as I fully explained its provisions on that occasion, I shall now confine myself to such observations as seem necessary to explain the Report of the Select Committee

"It will be remembered that the Bill divides acts of cruelty into two categories—one comprising those which might be ignored unless committed in pub-

lic, the other restricted to acts which, either from their nature or from their peculiar brutality, seem to justify intrusion under proper safeguards into private premises I intimated that I would be prepared to consider suggestions for adding to the second category, but only one such suggestion has been received His Honour the Lieutenant Governor of Bengal considers that the practice called *phúká* should be definitely provided for, and in section 4 we have given effect to his recommendation So far as I can learn, the practice is hardly known elsewhere than in or near Calcutta, it is perhaps, even more disgusting than cruel, and the justification for placing it in the second category is not so much its special barbarity as that it is only carried on in private cowsheds

"As regards the first category, the Council will recollect that I undertook to ask Local Governments whether we might give effect to section 3 everywhere or in all towns, and, if not whether the condition as to publicity might not be dispensed with The weight of authority is decidedly in favour of retaining both the condition of publicity and the discretionary power of the Local Administrations with regard to local extent There is such variety in the circumstances and conditions of different parts of the country, and even of different towns that it would be unsafe for us, sitting at this Board to attempt to determine any thing about the local application of the measure, and the opinions of most Local Governments seem to justify the apprehension which I expressed that they would be very chary about extending any measure relating to cruelty perpetrated in the seclusion of private houses I trust that I carried the Council with me when I stated my own opinion last January that far more good is likely to result from the prevention of open cruelty over a wide area than from any premature attempt to suppress private as well as public cruelty within more restricted limits

"A slight difficulty arises in Bengal from the fact that the local Act, I of 1869, includes cruelty of all sorts, wherever committed, within those towns to which it has been or may be applied We have, however, modified the first section of the Bill so as to enable Local Governments to extend either the whole or any of its provisions to any local area, and such extension will not necessarily involve the repeal or suspension of any local enactment His Honour can, therefore, maintain his local Act side by side with any sections of the general measure which may seem applicable to the particular locality, and, if there should be towns where he does not at present think it safe to attempt to deal with cases of only ordinary cruelty committed in private houses, he can apply the general measure alone Section 1, as amended, gives the local authorities absolute freedom in this respect

"The most important alteration made by the Committee is in the definition of animal We felt that the old definition—'animal includes a bird'—was both inadequate and likely to be misleading A bird is unquestionably an animal, but, if we go out of our way to affirm this, it might be inferred that we meant to exclude a fish, a frog, a turtle and so forth I take it that the animals which we desire to protect are those which we keep around us, or choose to take out of their natural freedom, either for the sake of their services or for some other selfish reason We have, therefore, defined animal for the purposes of the Act as 'any domestic or captured animal' It seems to me that this will meet every case which we have in view—not only the domestic or tamed quardruped and bird of the Bengal Act but the quadrumanous monkey, that untamed but captured rat which was dipped in oil and set alight, the turtle which in Assam is sometimes carried about for days on a rope passed through holes bored in its feet, and the netted snipe which throbs out the last remains of its miserable life on the pavement of the Calcutta market On the other hand we avoid interference with anything worthy of the noble name of sport hunting, fishing, pig sticking and the like would clearly come under the Act if the word 'animal' were left to be interpreted in its widest signification

"With regard to the third section three objections have been taken which require some notice It has been said that a place to which the public have access is included in the term 'street' and need not be repeated, but the definition of street only includes such places if they are *open* The repetition is necessary in order to bring in markets, sheds, pandals, shamianas, and the like, used for public resort or entertainment The words 'for sale' in clause (*c*) have been demurred to, but they are necessary for the protection of veterinary surgeons,

nay, without them the Society for the Prevention of Cruelty to Animals, which is one of the objectors, would itself be liable if it took charge of a maltreated beast out of pure compassion The case of a gelding seemed to present some difficulty but we considered that it would not be 'for sale' until it had recovered from the effects of the operation The last part of this clause was also objected to but we resolved to retain it Just as there would be no thieves if there were no receivers, butchers would cease to skin goats alive or to cut out the tongues of turkeys if they could not safely dispose of the carcase We may not be able to bring home the actual cruelty to a particular individual, but there should be no such difficulty in regard to possession of the carcase for sale, and by making that punishable we may hope to prevent the cruelty itself

It seems important to empower a Magistrate to prevent a beast which he finds unfit for work from being put to labour, and as far as possible to provide for its proper treatment With this object we have borrowed from the Madras City Police Act a series of clauses relating to veterinary infirmaries Perhaps these will not be of much present use outside the presidency towns, but I hope, as time goes on infirmaries may be constituted in other places Personally I should be glad to find a Local Government selecting some well regulated pound under an intelligent superintendent and declaring it an infirmary under the Act, but such an experiment would require careful supervision

'We have struck out the special section relating to the apprehension of offenders because we thought this was sufficiently covered by section 57 of the Code of Criminal Procedure If the person is known to the police or gives them his name and address, there is no reason why he should be dragged through the streets in custody If he refuses to give his name and address or gives one that there is reason to believe to be false, any police officer can arrest him under the ordinary law

" By section 10 we have authorized any Magistrate and some other responsible officers to order the destruction of any animal if they consider that its condition requires that it should be put out of its pain without delay

" Section 11 is a new and important provision Some discussion arose as to whether the Muhammadan and other methods of slaughtering animals might not be regarded by some Magistrates as unnecessarily cruel' within the meaning of section 5 To obviate the possibility of misconstruction upon this point we have now provided that—

'Nothing in the Act shall render it an offence to kill any animal in a manner required by the religion or religious rites and usages, of any race sect tribe or class'

"The only other matter requiring notice is the slight alteration made with regard to penalties The maximum punishment which can be inflicted under section 3 is now just half that provided by section 5 while the fine awardable under section 7 has been raised to Rs 100 which is the limit prescribed in the corresponding section of the Bengal Act"

The Hon'ble MR HALLIDAY said —'I am in accord with the Hon'ble Member in charge of the Bill in the remarks he has just made regarding the provisions generally as arrived at in Select Committee But there are one or two points on which I would ask to be permitted to say a few words They relate to the Select Committee's determination to remove from the Bill the section which authorised police officers to arrest without warrant persons offending against the Act It has been represented that the very nature of the offences under the Bill seems to render it absolutely necessary that, to be effectual action must be prompt, and the delay in obtaining a warrant will almost invariably be fatal to successful action If I understand it rightly, the procedure adopted in the Bill will, so far as Calcutta is concerned, practically restrict the measure to cases occurring in public view, and, as has been pointed out to us by one authority the power to apply by sworn information for a search warrant would only meet some of the possible instances of cruelty which might be practised on private premises, indeed, the evidence of, I may say, most cases coming under the Bill would probably have disappeared before the necessary formalities had been complied with The Hon'ble Member in charge of the Bill has said that provision relating to the apprehension of offenders was sufficiently covered by section 57 of the Code of Criminal Procedure, but it will be found that section 57 is not among

the sections of that Code extended to the towns of Calcutta and Bombay by various Acts It would seem that in the town of Madras under their Local Police Act the law reaches any case of cruelty, and the general power given under that Act enables any police officer in whose view an offence under the Act is committed to take cognizance thereof at once, if immediate action be necessary Thus, an important provision which is made applicable in Madras is not extended to either Bombay or Calcutta by this Bill I was therefore of opinion that some provision should have appeared in the present legislation, not only for conferring powers on selected police officers to take cognizance at once if immediate action be necessary but also to have conceded to specially selected police officers, of a rank to be determined by the Local Government, the right of entry to search, for, as it is with regard to section 57 of the Criminal Procedure Code which I have mentioned, so with regard to the provisions of that Code relating to searches, the sections relating thereto have not been extended to Calcutta I think myself that in this presidency town the right of entry might be conceded to specially selected police officers, safeguarded by certain conditions as to the rank of the officers, and as to their recording before entering private premises the information on which they are taking action In regard, then to the provisions in the Bill which go beyond those of the Bengal local Acts, I and III of 1869, the powers under section 57, Criminal Procedure Code (which is the only section under which action can be taken in respect of offences punishable by the Bill), are of no use in the presidency towns of Calcutta and Bombay For these reasons I should have liked to have seen such provisions as I have mentioned included in this Bill, but as I understand that it is still left open to the Local Governments to embody in their local Acts those provisions in this Bill which relate to offences and punishments that are not to be found in the local Acts, I do not now press for any enlargement in the direction I have indicated of the powers sought to be conferred by this Bill, which is to have wider application I have no doubt the Bengal Government will not now allow its presidency town to be in this respect in a worse position than the rest of the province to which this Act, when it comes into force, may be extended "

The Hon ble MUHAMMAD ALI KHAN said —

" The Bill on the table is on the lines of the existing enactments on the subject of preventing cruelty to animals in different provinces, but its application is general and it is more comprehensive Some new provisions have been introduced in the Bill for preventing animals being killed in a most brutal manner Of late it has been discovered that there exists a practice among the butchers of flaying animals alive for getting better prices for the skin Within a very short time I have read in the Calcutta papers of two or three cases of such wanton cruelty coming up before the Police Court But no adequate punishment has been provided for such revolting practices in the existing enactment The present Bill prescribes exemplary punishment for such inhuman acts

" It is the duty of the Legislature to take proper measures for the protection of dumb animals from unnecessary cruelty, which they suffer patiently and helplessly at the hands of unfeeling persons and I think the provisions of this Bill are sufficient for the purpose The Bill has undergone some necessary alterations in the Select Committee, and as it is revised, if passed into law, will, I dare say, command general approval "

The Hon'ble RAJA DURGA CHARN LAHA said —' I was a member of the Select Committee which considered the Bill It struck me at first that the inquisitorial power therein given might lead to some hardship and oppression Since, however, the operation of the law or any portion of it is left to the discretion of the Local Governments,—which I am sure will never think of extending the provisions of the Bill anywhere beyond the precincts of presidency towns, centres of trade and commerce and other populous towns where such offences as are provided for in the Bill are largely committed,—I do not think any great harm will be done by the measure Besides, unless some such provision is made it will be utterly impossible to reach the offenders when the offences are committed in private houses, and a door will be left open to evade the law

"It is only to be hoped that the provisions of the law will be so administered that they might not be turned into an engine of oppression in the hands of over zealous police-officials"

The Hon'ble MR HUTCHINS said —"With reference to what has been said by the Hon'ble Mr Halliday, I would remind the Council that this is a general enactment, designed on lines which, I hope, may be found applicable to the country generally, and specially intended, as I pointed out when I introduced it, for those provinces which have no local Legislature If we had been framing a measure for the presidency-towns or limited to other centres of intelligence, we might possibly have gone further than we have done in the direction indicated by my hon'ble friend But this right of entry is another of those questions upon which, even in Calcutta, the views of the community are widely divergent Many excellent people who earnestly desire to protect the brute creation from cruelty, are extremely opposed to anything like intrusion upon private premises even under a Magistrate's warrant The Commissioner of Police thinks we ought not to require a warrant at all It seems to me that we have adopted a safe middle course, and that no other course would be suitable to a general enactment We have provided in section 8 that—

'(1) If a Magistrate of the first class Sub divisional Magistrate Commissioner of Police or District Superintendent of Police upon information in writing and after such inquiry as he thinks necessary, has reason to believe that an offence against section 4 section 5 or section 6 is being or is about to be or has been committed in any place he may either himself enter and search or by his warrant authorize any police officer above the rank of a constable to enter and search the place

(2) The provisions of the Code of Criminal Procedure, 1882 relating to searches under that Code shall, so far as those provisions can be made applicable apply to a search under sub section (1)'

"If this section is extended to Calcutta, all the provisions of the Code relating to searches will necessarily be extended at the same time, and, as for section 57 of the Code, I am not aware of any reason why it should not be brought into operation in a presidency town at all events even now the police must have the same powers of arrest in regard to offences relating to cruelty to animals as they have with regard to other non-cognizable offences, and I do not see any particular reason why they should be given larger powers

'I am not disposed to take special precautions against a mere casual act Where there is reason to suspect anything like habitual cruelty, a warrant can be obtained without difficulty and almost in as short a time as my hon ble friend's selected officer would take to record his information in writing It seems to me—and, if I rightly apprehend my hon'ble friend, he does not dissent from this view—that any supplementary legislation specially required for the presidency-towns should be undertaken by the local Councils and not embodied in our general Act'

The Motion was put and agreed to

The Hon'ble MR HUTCHINS also moved that the Bill, as amended, be passed

The Motion was put and agreed to.

## ACTS I OF 1859, VII OF 1880 AND V OF 1883 AMENDMENT BILL

The Hon'ble SIR DAVID BARBOUR moved that the presentation of the Report of the Select Committee on the Bill to amend Acts I of 1859 (*Merchant Seamen*), VII of 1880 and V of 1883 (*Indian Merchant Shipping*) be postponed He said —'There has not been sufficient time to receive and consider the opinions of the Local Governments, and postponement is, therefore, inevitable"

The Motion was put and agreed to

## INDIAN TARIFF ACT, 1882, AMENDMENT BILL

The Hon ble SIR DAVID BARBOUR also moved for leave to introduce a Bill to amend the Indian Tariff Act, 1882 He said —

"The object of this Bill is to raise the rate of duty on imported spirit

from Rs 5 to Rs 6 a gallon of the strength of London proof Some time ago the Secretary of State for India requested the Government of India to consider the expediency of enhancing the import-duty on spirits It was pointed out that in recent years the rates of duty on spirit manufactured in India had been increased in a higher proportion than the duty on imported spirit while the duty on the latter had been raised from Rs 4 a gallon, the amount at which it was fixed in 1875, to only Rs 5 a gallon, with a proportionate reduction for strength below London proof, the enhancement of the rates of duty on country spirits had been in many places very considerable It was said that 'in order to restore the ratio that used to exist between the duty on imported spirit and the duty on Indian spirits, the rate of duty would have to be increased considerably' It was also urged 'that an enhancement of the duties on imported spirits would be an important step towards increasing the price of, and the revenue from, strong drink, and also towards restricting the consumption It would also, moreover, pave the way for further increases of the still head duties in towns and populous tracts' The Government of India consulted the Local Governments and Administrations on the question With the exception of Assam and the North Western Provinces and Oudh, the authorities consulted have been generally in favour of an increase Both the Chief Commissioner of Assam and the Lieutenant Governor of the North Western Provinces consider that there is no such competition between imported and country spirit as to call for an increase in the import-duty But in Assam the circumstances of the country have not as yet permitted the imposition of rates of duty on country spirit levied according to quantity and strength, while in the North-Western Provinces and Oudh the rate of duty is exceptionally low, though the Local Government is now considering the propriety of raising the rate These facts sufficiently account for the opinions that have been received from Assam and the North Western Provinces All other Governments are in favour of an increase The following is an extract from the report of the Madras Board of Revenue, which is fully endorsed by the Government of Madras —

> The incidence of duty on country spirit that is the excise duty *plus* the vend rents, in almost every large town in the presidency and in many rural tracts is already greater than the present tariff rate Rs 3 8 at 30° under proof and it will be practically impossible before long to raise the rate of excise duty any higher In the interests, therefore of the local distilling trade in the hope of keeping cheap and inferior European spirits out of the country and in the interests of temperance, in order that there may be scope for raising the excise duty and thereby decreasing consumption, the Board recommend an increase in the tariff rate of duty

"The Government of Bengal states that low class European spirit competes considerably with country liquor and recommends an increase in the tariff rate chiefly with reference to that inferior class of imported spirit, on the ground that it is if not absolutely deleterious certainly less wholesome than either country spirit or country rum' It is on the two considerations above stated that the Government of India has decided that it is desirable to increase the rate of duty as proposed in this Bill The first of them is a consequence of the excise policy, which has been followed by the Government of India, of restricting the consumption of spirits as much as possible by the imposition of high rates of duty This has been carried so far that any further progress in the same direction is, in some provinces, difficult or impossible without increasing the tariff rate on imported spirits It is also obviously a sound policy to increase the rate of duty on specially injurious kinds of spirit In regard to the amount of the increase of duty the Local Governments differed in their proposals, rates varying from Rs 6 to Rs 7 per gallon were suggested The Government of India has decided that an increase to Rs 6 will be sufficient for the present

"An increase in the rate of duty on perfumed spirit from Rs 7 8 to Rs 8 follows necessarily on the increase in the rate for ordinary spirit The rate of duty on spirit in England is 10*s* 4*d* a gallon of the strength of London proof This is considerably more than the rate of Rs 6 a gallon which it is now proposed to place on spirit imported into this country, and the classe which consume imported spirit in this country are at least as well able to pay a high rate of duty as the classes which consume the same quality of spirit in England"

The Motion was put and agreed to

The Hon'ble SIR DAVID BARBOUR also introduced the Bill

The Hon'ble SIR DAVID BARBOUR also applied to His Excellency the President to suspend the Rules for the Conduct of Business He said —

"My object in so applying is that I may be able to move that the Bill be taken into consideration at once and passed to day if the Council should be of opinion that it ought to be passed This is a course which can only be justified in a case of urgency, but I submit that the present case is one of urgency If any delay takes place, large quantities of spirit will be taken out of bond, or imported, and particular individuals will be able to make an undue profit at the cost of the public and of the public revenues There need be no hesitation in dealing with the matter at once on the ground that persons who have made contracts for the sale of liquor at a certain price, but have not yet paid the duty, will suffer hardship, because in an Act passed last year, VIII of 1889, provision was made to enable the seller in such case to add the additional duty to the contract price"

His Excellency THE PRESIDENT said —"The course which the Hon'ble Sir David Barbour asks me to adopt is one which has been taken before on similar occasions when a clear case of urgency arose From what has fallen from the Hon'ble Member I have no hesitation in saying that a sufficient case has been made out, and I therefore suspend the Rules"

The Hon'ble SIR DAVID BARBOUR moved that the Bill be taken into consideration

The Motion was put and agreed to

The Hon'ble SIR DAVID BARBOUR then moved that the Bill be passed

The Motion was put and agreed to

## EXCISE ACT, 1881, AND BENGAL EXCISE ACT, 1878, AMENDMENT BILL

The Hon'ble Sir DAVID BARBOUR also moved that the Bill to amend the Excise Act, 1881, and the Bengal Excise Act 1878, be taken into consideration He said —

"I may say at once that no objection to this Bill has been raised by anybody either in respect of the principle of the Bill which aims at the taxation of Indian brewed beer, or in respect of the amount of duty to be imposed Certain suggestions regarding it have been received from persons who are interested in it in their capacity as brewers These suggestions can be satisfactorily dealt with by executive order but in respect of one of them legislation is desirable I refer to the proposal to allow a drawback of the duty when Indian brewed beer is exported to foreign countries This is obviously a reasonable suggestion and I propose to slightly amend the Bill so as to place Indian beer on the same footing in this respect as Indian spirits"

The Motion was put and agreed to

The Hon'ble SIR DAVID BARBOUR also moved that the Bill, with the amendment already referred to, be passed He said —

"Although the present Bill does not materially affect the finances it will I think, be convenient that I should now give a brief sketch of the general financial position The usual Financial Statement is published to day, and full details will be found in it When I speak of pounds it will be understood that I mean tens of rupees

The Accounts of the year 1888 89 have now been finally closed They show a surplus of Rx 37,000

"The Budget Estimate of that year, framed in March, 1888, showed a deficit of Rx 698 000, and it is satisfactory that the Accounts have closed with a surplus, as it shows that we are beginning to see our way out of our recent financial difficulties

"The Estimate of the current year, as framed in March last, showed a surplus of Rx 106 300

"The Revised Estimate if compiled in the same way as the Budget Estimate, would now show a surplus of Rx 2,733,200, and the Estimate of the coming year would show a surplus of Rx 304 900 Certain special arrangements are proposed which will affect the surplus of 1889-90 and of 1890 91, but it will be convenient to keep these arrangements out of sight until it has been explained how it happens that the Budget surplus of the current year has grown into Rx 2,733,200, while the Estimate of the year 1890 91, if compiled on the same basis, would show a surplus of only Rx 304,900

"In the first place, I propose to offer a few remarks on the subject of Exchange, so as to clear that question out of the way at the beginning I have seen it stated that the improvement in the current year is largely or mainly due to the rise in the rate of Exchange This is not the case The rate of Exchange taken in the Budget Estimate was *1s* 4 38*d* —one rupee Although the rate of Exchange is now considerably higher than that rate, it was lower during a large portion of the year, and the average rate of Exchange for the whole year 1889 90 is now taken at only *1s* 4 552*d* per rupee The rise is therefore only slightly greater than one sixth of a penny per rupee For present purposes it will be sufficient to put the improvement on this account at Rx 200,000 in round numbers In the explanation I am about to give I shall distribute this improvement of Rx 200 000 among the several heads affected

'Although the improvement in the position has not been mainly due to the rise in Exchange, the cessation of the long continued fall in the gold value of the rupee has been a most welcome relief to the finances From 1873 to 1890 there have only been two other years in which the actual rate of Exchange exceeded or was equal to the rate taken in the Budget, and the average yearly fall from 1873 74 to 1889 90 has been 36 of a penny per rupee or more than twice the rise in the current year

"Although the cessation of the hitherto continuous fall in the value of the rupee measured in gold has greatly improved the financial position for the time being the uncertainty as to the future relations of the precious metals constitutes a very serious danger, and one which it would be worth our while to make great sacrifices to escape The future of the Currency question appears to rest at the present time in the hands of the United States of America

"Coming now to the ordinary Revenue and Expenditure of the year, I may say at once that the chief improvement in the current year appears under the head of Opium There is an increase of Rx 286 400 in Opium Revenue, there is a decrease of Rx 708 800 in Opium Expenditure The total improvement under Opium is consequently Rx 995,200 In the Budget Estimate the price of Bengal Opium was taken at R1,070 a chest It has proved to be R1,136, this accounts for the improvement in Opium Revenue an improvement which I regret to say is not likely to be maintained during the coming year, as the price of Bengal opium at this month s sale was only R1,040 a chest, though the market price has since risen

"The decrease in Expenditure is due to a poor crop of Bengal opium The total crop of Bengal opium is purchased by Government at a fixed price per seer A good crop means heavy expenditure in the purchase of opium a poor crop means a saving in expenditure As it happens, the bad crop of the year has not done us material injury because the reserve of opium was very high and is still sufficient The improvement under Opium in the current year must be considered as merely temporary In a series of years we shall no doubt get average crops, and the present selling price of opium is much below the average price of the year about to close

"In addition to the improvement under Opium, there has been, during the current year, a very satisfactory increase of revenue under what is known as the other Principal Heads of Revenue, which include Land revenue, Salt, Excise, Stamps, Provincial Rates Customs, Assessed Taxes Forests, Registration, and Tributes from Native States This increase is partly Imperial, partly Provincial, partly Local

"The large improvement in Revenue which is shown under the Principal Heads of Civil Revenue (excluding Opium) is of a permanent nature, or, in

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other words, we can safely reckon on obtaining the same increase in future years If there is any falling off under some heads it will be balanced by increase under other heads This improvement amounts to Rx 766,500 on Imperial account, and is mainly due to an increase of Rx 298,400 under Land revenue, of Rx 149,600 under Salt, of Rx 79,100 under Excise, of Rx 31,500 under Stamps, of Rx 69,600 under Customs, and of Rx 112 700 under Forests

"The improvement under Opium and the growth of Revenue under the other Principal Heads accounts in all for an improvement of Rx 1,761,700 in 1889 90, of which more than 40 per cent is a permanent increase of the public revenue, the rest being temporary

"On Special Defences there has been a reduction of expenditure amounting to Rx 344,500 which merely represents postponement of charges which will be incurred hereafter, and under Interest not charged against Railways and Canals there has been a net improvement of Rx 230,900 The improvement in the net Interest charge is due to the high rate of interest obtained by the Secretary of State on that portion of his cash balance which he was able to invest to the saving from the issue of a loan of 2 crores very nearly at par last year as compared with the estimated charge for the issue of a loan of 2½ crores at a discount to the rise in Exchange, and to other causes

"There has also been a net improvement of Rx 118,600 under Army, notwithstanding the expenditure on the Chin Lushai Expedition, and of Rx 73,900 in the Railway Account Under all other heads there is a net improvement of Rx 97 300 The total net improvement of the year is Rx 2,626 900

"The explanation of the large surplus in 1889-90 may then be briefly stated as follows in the current year Opium has given a net improvement of Rx 995 200, other Principal Heads of Revenue have given an improvement of Rx 766,500, Special Defences show a reduction of expenditure amounting to Rx 344 500, Interest gives an improvement of Rx 230 900 All other heads give a further net improvement of Rx 289 800 The total net improvement of the year is Rx 2,626 900, and, adding the Budget surplus of Rx 106 300 the surplus with which the year is expected to close is estimated at Rx 2 733 200 Of this net improvement of Rx 2 626,900, about Rx 200 000 has been caused by the rise in Exchange which has favourably affected Revenue and Expenditure under various heads As the Accounts almost invariably show a better result than the Revised Estimate, I have little doubt that this surplus will be found to have been exceeded when the accounts of the year are finally closed

"I can now explain very briefly why the surplus of 1890 91 is so small as compared with that of 1889 90 In the first place, we lose the temporary increase from Opium to which I have just referred, the loss on this account is actually Rx 992,400, in the next place, we receive in 1889 90 a special contribution from Local Governments of Rx 490,000, there is no such contribution in 1890 91, in the third place, the Budget Estimate of net Military Expenditure in 1890 91 shows an increase over the Revised Estimate of no less than Rx 611,000 On these three accounts—Opium Contribution from Local Governments and Military Expenditure—the financial position of 1890-91 is worse than that of 1889 90 by no less than Rx 2 093,400 Adding to this a net falling off under Interest of Rx 113,400 and an increase of expenditure amounting to Rx 133,900 under Special Defences, we get a falling off of Rx 2,340,700 The surplus of 1889 90 being Rx 2,733,200, this deterioration of Rx 2,340,700 would of itself be sufficient to cause the large surplus of 1889-90 to be replaced by a surplus of Rx 392,500 It so happens that under all other heads there is a net deterioration of Rx 87,600, which brings the surplus down to Rx 304,900

"The increased expenditure on the Army in 1890 91 is due to the purchase of Magazine rifles and ammunition for them, to the cost of 21 more batteries of 12 pr breech loading guns, to the purchase of machinery for making ammunition for the guns in India, and to the provision of Rx 200,000 for the Chin Lushai expedition and of Rx 60,000 to complete the arrangements for prompt mobilisation of the 1st Army Corps The total cost on the accounts I have stated is no less than Rx 1,361,300

"Summing up the whole case and putting aside all matters of minor importance, it may be said that in 1889 90 we have a large surplus owing to a temporary improvement under Opium, to a general growth of revenue which will

be maintained and will affect future years, to short expenditure on Special Defences and in connection with the Army to reduction in the Interest charge, to improvements in the Railway Revenue Account, and to a rise in the rate of Exchange In 1890 91 we have only a moderate surplus, because we lose the temporary improvement under Opium, because we no longer receive the special contribution of Rx 490,000 from Local Governments, because there are special demands in connection with the equipment of the Army, and because there is an increase in the net Interest charge, as well as an increase in the expenditure on Special Defences

"It will be obvious from what I have just said that the estimates for next year would have shown a very considerable surplus but for the heavy and special demands that have fallen on them in connection with the Army These special demands come to no less than Rx 1,361,300 exclusive of a provision of Rx 892,300 on account of Special Defences It is reasonably certain that there will be special demands of a somewhat similar nature in 1891 92, but it is not probable that they will be so heavy as in the coming year Nor are the finances of 1891-92 exposed to any special dangers so far as can now be seen, other than those vicissitudes which must always attend Indian finance On the other hand we may look forward during 1890 91 to the normal growth of revenue There are, therefor , strong grounds for holding that in 1891 92 we shall at least find ourselves in a position of comparative ease, with a surplus in hand, moderate in amount, but sufficient to allow of some improvement in financial conditions

"In view of this comparatively favourable prospect the Government of India has decided to anticipate the future to some extent and to take immediate steps for the partial restoration of the Famine Grant This can be done by measures which I shall now explain, but in the first place I propose to refer briefly to the nature of the Famine Grant and its history

"The policy of strengthening the finances in connection with Famine was originally adopted in order to protect the country against the financial effects of Famine It was calculated that Famine would cost either directly in expenditure intended to relieve distress or indirectly through loss of revenue no less than Rx 15 000 000 every ten years, and it was therefore decided that in ordinary years the Government should take measures for providing a surplus of Rx 1,500 000 This surplus would be used either to reduce debt directly by buying up and cancelling public obligations, or to indirectly reduce debt by diminishing borrowing

"It has been sometimes assumed that the object of this policy was the provision of funds for the actual relief in time of famine of persons who were in distress, and it was argued that when the money so provided was no longer available the people could not be relieved in case of famine, and must perish This was not the case Whether a surplus exists or not, the Government recognises its obligations in case of famine, and the actual amount of cash in the treasury is regulated from time to time by considerations which are quite independent of the absorption or maintenance of the Famine Grant The objects which the Famine Grant is intended to secure are purely financial So long as it is maintained we have in ordinary years a surplus of Rx 1 500 000 and this surplus of Rx 1,500 000 in ordinary years will, it may reasonably be hoped, balance the deficits which must occur from time to time in a country of which the financial conditions are so uncertain

"The Famine surplus was intended, in the first instance, to operate in the direction of reducing debt At a subsequent period it was decided to use one-half of it for the construction of Railways and Canals which would protect the country from famine I think this was, under the circumstances of the case, a wise and prudent measure, but it was a slight departure from the objects of the original policy These were, as I have said, purely financial In so far as the Protective Canals and Railways constructed from the Famine Grant returned a fair profit, or lessened the cost of relieving famine in so far the original purpose of strengthening the finances was maintained In so far as they failed to return this profit the original purpose was departed from On the other hand it was an important consideration that the construction of these Railways and Canals might have the effect of mitigating famine to the extent of preserving human life, which would otherwise have been lost

"The Government of India expressed their willingness in past years to go further in the direction of using the Famine Grant for the construction of Protective Works than was actually done, and would have appropriated it to meet any loss that might arise on Protective Railways constructed by means of borrowed money, in 1886 the Secretary of State did actually agree that the interest charge on the Indian Midland and the Bengal Nagpur Railways should be a charge against the Famine Grant These Railways were held to be of importance for the protection of the country against famine, and it was only on the understanding I have stated that their construction was sanctioned This matter has somewhat fallen out of sight in recent years, because, shortly after the decision of the Secretary of State was given, the financial difficulties of the Government became so great that the Famine Grant was practically abolished for the time and there was no special reason for calling attention to the fact that a portion of it went to meet the loss on the Indian Midland and Bengal Nagpur Railways

"Although the Famine Grant was practically suspended for the time, the Government of India and the Secretary of State have always attached importance to its maintenance If the Indian finances show bare equilibrium in normal years the deficits of bad years can only be met by borrowing, such borrowing must in time lead to a large growth of debt incurred for non productive purposes The provision of what is really a yearly surplus of Rx 1,500 000 is the most effective means of preventing the growth of debt of this character

"The manner in which it is proposed to partially restore the Famine Grant at once will now be explained

We receive this year a special contribution of Rx 490,000 from Local Governments This transaction is carried out by debiting the amount to the balances of Local Governments and crediting it to the Government of India It is practically the same thing to all parties whether the transaction is carried out this month or next month The credit is therefore postponed till next month, and the effect on the finances is to diminish our surplus of this year by Rx 490 000 and to increase that of next year by an equal amount

"After this change is made there will be a surplus of Rx 2,243,200 in 1889 90 and of Rx 794 900 in 1890 91 In both these years a certain amount of expenditure is already shown under the Grant for Famine Relief and Insurance, partly on account of the construction of Protective Canals and partly for relief of distress Of the surplus of 1889-90 a sum of Rx 433 500 will be utilised to raise the total Famine Grant to Rx 600,000, of the surplus of 1890 91, a sum of Rx 524 500 will be utilised to raise the Famine Grant of that year to a like amount The surplus of the Revised Estimate will then stand at Rx 1,809,700, and the surplus of the Budget Estimate of 1890 91 will be Rx 270,400

"The amount provided to meet the net charge on account of the Indian Midland Railway and the Bengal Nagpur Railway is Rx 458,100 in 1889-90, and Rx 432,800 in 1890 91

"The final result then of the policy which the Government of India has decided to adopt is that in the current year we have provided in all Rx 1 058,100 (Rx 600,000 *plus* Rx 458,100) on accoun of the Famine Grant, that in the coming year we have provided Rx 1 032,800 (Rx 600,000 *plus* Rx 432,800), on the same account, and that we have nevertheless a surplus of Rx 1,809 700 in 1889 90 and of Rx 270 400 in 1890 91, these surpluses are available for the reduction of borrowing and will in practice be used for that purpose

"The sums provided under the Grant for Famine Relief and Insurance *plus* the sums that go to meet the net charge on the Indian Midland and Bengal Nagpur Railways, together with the surpluses of the current and coming years, amount to Rx 4,171,000 in the aggregate, so that, practically, the Famine Grant has been more than restored for the years 1889 90 and 1890 91, as we have in the two years a sum of Rx 4,171,000 available for the purposes for which the policy of the yearly grant of Rx 1,500,000 for Famine Relief and Insurance was adopted

"The general effect on our borrowing of the surpluses of 1889 90 and 1890 91, which amount to Rx 2,080,100, and of the sums now set aside for

Reduction of Debt, amounting to Rx 958,000, making Rx 3,038,100 in all, is shown by the following facts

"The Government of India has arranged to spend in 1890 91 the sum of Rx 3,750,000 on the construction of Railways and Canals, not chargeable against Revenue

"Under ordinary circumstances we must have borrowed largely in the open market on this account As our balances now stand we expect to be able to find this sum of Rx 3,750,000 in addition to Rx 907,000, on account of loans to be made by Government for local purposes, without raising a loan this year This result is mainly due to the existence of the sum of Rx 3,038,100 to which I have just referred, which enables us to avoid borrowing a like amount and in this way effects a permanent saving of about Rx 120,000 yearly in interest To this extent the finances of the country have been strengthened

"A further advantage of the improvement that has occurred in the financial position is that it is unnecessary at the present time to revise the financial relations between the Imperial Government and the Provincial Governments The present contracts can be left to run their course, and the relations between the Local and Imperial Governments can be settled in 1892 and included in the contracts that will then be made

"In the Statement of last year I made the following remarks on the financial position of the Government of India — My deliberate conclusion is, that while there is every need for economy and for husbanding our revenue, there is no ground for despondent or pessimist views Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India It is true that the surplus which we have been able to show in the Estimates is only Rx 106 300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890 91 will show decided improvement These remarks were not universally accepted those who had previously taken a pessimist view of Indian finance were not prepared to admit that there were signs of improvement The progress made in the current year, however, confirms the soundness of the opinion I expressed in March last Only twelve months have elapsed since I ventured to make that prophecy, and the signs of improvement are unmistakable

"In 1889 90 and 1890 91 we have partially restored the grant for Famine Relief and Insurance we have a large surplus in 1889 90, and a moderate surplus in 1890 91 after making provision for altogether special demands for the equipment of the Army Although the coming year is unlikely to prove so prosperous from a financial point of view as 1889 90 I look forward, in the absence of unforeseen disaster, to still further improvement in 1891 92

"But my remarks of last year regarding the signs of improvement in the finances had another effect which I did not anticipate at the time It was assumed in some quarters that I was of opinion that the financial position was in all respects thoroughly satisfactory, and that the Government of India might at once with safety enter upon schemes which their promoters held would have the best effects on the country, but which certainly involved very heavy expenditure at the outset Nothing was further from my intention than to convey an such impression, or to give the slightest encouragement to those who wish to mortgage the future of our finances for the sake of entering upon hazardous speculations

"I said last year that there were signs of improvement I say now that my forecast has been borne out by the facts of the year about to close, and that there are good grounds for expecting further improvement in the coming year, but I fully recognise that we have difficulties of no slight magnitude still to meet, that the finances are exposed to many dangers, and that unforeseen disaster might for a time upset our calculations There is every need for caution and for economy, and I should greatly regret if anything I now say or have said in the past conveyed the impression that the Government of India is in a position to emb on a policy of adventure of any description"

The Hon'ble MR EVANS said —" I have to suggest to the Council to consider whether there is any particular urgency in regard to the passing of this Bill There may be difficulty in discussing the Budget Statement if the Bill is passed now

His Excellency THE PRESIDENT said — It will probably be convenient to adjourn at this stage till this day week and resume the discussion on it when the Council meets again'

The Council adjourned to Friday the 28th March, 1890

S HARVEY JAMES,
*Secretary to the Govt of India*
*Legislative Department*

FORT WILLIAM,
*The 27th March, 1890*